

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Jay School Corp (3945)

Jay School Corp (3945)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$12,231,816	\$11,752,817	\$11,439,734	\$11,359,106	-2%	-1%
Group Health Insurance (222)	\$3,814,271	\$3,445,808	\$2,845,054	\$3,814,288	0%	34%
Noncertified Salaries (120)	\$1,102,820	\$1,004,273	\$1,154,404	\$1,056,607	-1%	-8%
Teacher Retirement Fund, After 7-1-95 (216)	\$657,190	\$799,030	\$889,578	\$887,824	8%	0%
Social Security-Certified Employee Retirement (212)	\$887,224	\$837,152	\$815,805	\$804,912	-2%	-1%
Operational Supplies (611)	\$448,939	\$628,188	\$788,147	\$785,317	15%	0%
Other Technology Hardware (746)	\$249,832	\$320,831	\$223,533	\$193,629	-6%	-13%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$300,772	\$390,305	\$258,030	\$179,300	-12%	-31%
Other Employee Benefits (241 to 290)	\$129,405	\$328,331	\$163,663	\$165,481	6%	1%
Nonlicensed Employees Temporary Salaries (136)	\$169,410	\$166,666	\$176,304	\$157,770	-2%	-11%
Public Employees Retirement Fund (214)	\$119,850	\$140,541	\$218,524	\$141,919	4%	-35%
Other Purchased Professional and Technical Services (319)	\$113,783	\$80,626	\$145,935	\$133,723	4%	-8%
Travel (580)	\$140,972	\$192,498	\$166,174	\$119,723	-4%	-28%
Equipment (730)	\$52,877	\$175,443	\$138,948	\$112,821	21%	-19%
Pre-2008 object code - Other Employee Benefits (240)	\$122,125	\$119,430	\$114,988	\$111,856	-2%	-3%
Social Security-Noncertified Employee Retirement (211)	\$130,280	\$117,226	\$124,037	\$108,720	-4%	-12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$179,839	\$207,406	\$337,860	\$100,083	-14%	-70%
Licensed Employees Temporary Salaries (135)	\$182,045	\$66,252	\$80,250	\$98,907	-14%	23%
Textbooks (630)	\$266,162	\$456,463	\$42,684	\$92,773	-23%	117%
Library Books (640)	\$58,864	\$80,774	\$55,475	\$78,169	7%	41%
Workers Compensation Insurance (225)	\$49,839	\$32,351	\$49,575	\$42,634	-4%	-14%
Transfer Tuition to Other School Corporations Within the State (561)	\$34,056	\$37,263	\$34,863	\$37,554	2%	8%
Purchased Services; Student Transportation Services (510)	\$43,404	\$43,019	\$40,228	\$29,742	-9%	-26%
Computer Hardware (741)	\$283	\$6,063	\$0	\$16,069	174%	N/A
Other General Supplies (615, 660 to 689)	\$4,090	\$6,368	\$9,702	\$13,464	35%	39%
Periodicals (650)	\$7,093	\$6,719	\$6,791	\$7,892	3%	16%
Purchased Professional and Technical Instruction Services (311)	\$0	\$91,885	\$6,492	\$7,283	N/A	12%
Purchased Professional and Technical Data Processing Services (316)	\$5,690	\$2,343	\$77,448	\$5,283	-2%	-93%
Miscellaneous Objects (876 to 899)	\$6,065	\$3,225	\$2,976	\$3,489	-13%	17%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$34,466	\$30,616	\$43,237	\$2,325	-49%	-95%
Other purchased property services (490 to 499)	\$2,972	\$6,255	\$2,488	\$2,197	-7%	-12%
Purchased Property Services; Rentals (440)	\$2,682	\$2,754	\$4,327	\$1,898	-8%	-56%
Overtime Salaries (140)	\$13,945	\$3,264	\$0	\$1,045	-48%	N/A
Dues and Fees (810)	\$625	\$2,903	\$725	\$725	4%	0%
Unemployment compensation (230)	\$33,933	\$24,389	\$1,618	\$0	-100%	-100%

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Severance/Early Retirement Pay (213)	\$60,500	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$2,352	\$0	\$0	N/A	N/A
Wireless Equipment (743)	\$0	\$67,298	\$0	\$0	N/A	N/A
Connectivity (744)	\$10,652	\$0	\$0	\$0	-100%	N/A
Stipends (131)	\$0	\$1,000	\$1,000	\$0	N/A	-100%
Student Academic Achievement Total	\$21,668,774	\$21,680,126	\$20,460,594	\$20,674,525	-1%	1%
Student Instructional Support						
Certified Salaries (110)	\$1,606,117	\$1,605,058	\$1,820,100	\$1,849,572	4%	2%
Noncertified Salaries (120)	\$713,019	\$709,602	\$671,099	\$708,271	0%	6%
Group Health Insurance (222)	\$700,300	\$531,000	\$389,700	\$347,200	-16%	-11%
Teacher Retirement Fund, After 7-1-95 (216)	\$89,173	\$87,902	\$101,603	\$131,755	10%	30%
Social Security-Certified Employee Retirement (212)	\$117,310	\$115,258	\$129,290	\$131,247	3%	2%
Other Purchased Professional and Technical Services (319)	\$34,395	\$129,251	\$160,249	\$108,895	33%	-32%
Public Employees Retirement Fund (214)	\$66,153	\$79,624	\$82,909	\$86,452	7%	4%
Social Security-Noncertified Employee Retirement (211)	\$45,924	\$46,111	\$45,821	\$46,218	0%	1%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$61,270	\$36,117	\$43,084	\$28,992	-17%	-33%
Operational Supplies (611)	\$19,985	\$23,180	\$30,145	\$26,855	8%	-11%
Purchased Property Services; Rentals (440)	\$8,548	\$7,049	\$14,406	\$15,576	16%	8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$18,040	\$19,707	\$20,186	\$14,683	-5%	-27%
Travel (580)	\$8,706	\$8,675	\$13,438	\$5,359	-11%	-60%
Equipment (730)	\$2,383	\$20,725	\$705	\$887	-22%	26%
Miscellaneous Objects (876 to 899)	\$4,552	\$1,801	\$3,384	\$315	-49%	-91%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	\$15	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$1,475	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$3,497,350	\$3,421,058	\$3,526,118	\$3,502,292	0%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$3,163,963	\$3,202,354	\$3,283,060	\$3,311,497	1%	1%
Operational Supplies (611)	\$1,321,056	\$1,360,707	\$1,458,557	\$1,406,501	2%	-4%
Light and Power - Other than Heating and Cooling (625)	\$772,211	\$757,230	\$781,605	\$775,908	0%	-1%
Group Health Insurance (222)	\$926,400	\$865,100	\$850,300	\$687,700	-7%	-19%
Purchased Property Services; Repairs and Maintenance Services (430)	\$234,398	\$581,404	\$442,523	\$495,940	21%	12%
Gasoline and Lubricants (613)	\$324,483	\$439,853	\$397,519	\$410,663	6%	3%
Public Employees Retirement Fund (214)	\$304,945	\$369,108	\$441,522	\$409,977	8%	-7%
Heating and Cooling for Buildings - Gas (622)	\$332,188	\$252,733	\$272,055	\$305,202	-2%	12%

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Social Security-Noncertified Employee Retirement (211)	\$218,883	\$220,243	\$225,729	\$226,520	1%	0%
Certified Salaries (110)	\$376,651	\$335,898	\$317,637	\$224,843	-12%	-29%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$126,778	\$123,969	\$158,680	\$197,687	12%	25%
Telephone (531)	\$88,968	\$98,177	\$121,808	\$137,505	11%	13%
Travel (580)	\$45,532	\$56,611	\$122,025	\$121,593	28%	0%
Utility Services Water and Sewage (411)	\$97,255	\$112,875	\$112,827	\$113,240	4%	0%
Purchased Professional and Technical Board of Education Services (318)	\$63,334	\$35,308	\$67,834	\$76,080	5%	12%
Workers Compensation Insurance (225)	\$49,694	\$32,351	\$49,575	\$42,634	-4%	-14%
Purchased Property Services; Rentals (440)	\$19,340	\$29,877	\$33,042	\$32,999	14%	0%
Utility Services Removal of Refuse and Garbage (412)	\$28,577	\$28,858	\$27,830	\$32,030	3%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$30,815	\$33,732	\$35,531	\$23,241	-7%	-35%
Other General Supplies (615, 660 to 689)	\$9,270	\$11,536	\$11,297	\$17,694	18%	57%
Miscellaneous Objects (876 to 899)	\$7,725	\$8,380	\$12,063	\$16,968	22%	41%
Social Security-Certified Employee Retirement (212)	\$27,382	\$24,445	\$23,279	\$16,220	-12%	-30%
Equipment (730)	\$8,839	\$29,399	\$50,133	\$16,046	16%	-68%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Dues and Fees (810)	\$9,205	\$9,290	\$7,540	\$8,670	-1%	15%
Advertising (540)	\$4,416	\$4,963	\$2,505	\$7,467	14%	198%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$3,500	N/A	N/A
Tires and Repairs (612)	\$2,351	\$18,210	\$4,061	\$2,383	0%	-41%
Bank Service Charges (871)	\$95	\$8,268	\$1,687	\$1,183	88%	-30%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$150	\$150	\$285	\$105	-9%	-63%
Computer Hardware (741)	\$0	\$3,656	\$0	\$0	N/A	N/A
Postage and Postage Machine Rental (532)	\$994	\$1,317	\$0	\$0	-100%	N/A
Vehicles (731)	\$63,378	\$156,379	\$812,526	\$0	-100%	-100%
Other purchased property services (490 to 499)	\$0	\$180	\$180	\$0	N/A	-100%
Periodicals (650)	\$0	\$100	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$8,673,278	\$9,226,661	\$10,139,215	\$9,135,997	1%	-10%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$2,800,000	\$2,828,000	\$2,828,000	\$2,973,713	2%	5%
Redemption of Principal (831)	\$537,425	\$582,425	\$526,035	\$554,513	1%	5%
Interest on Bonds or Notes (832)	\$632,969	\$598,703	\$570,274	\$522,521	-5%	-8%
Other General Supplies (615, 660 to 689)	\$225,000	\$230,000	\$495,000	\$515,000	23%	4%
Purchased Property Services; Rentals (440)	\$293,861	\$332,126	\$345,213	\$339,517	4%	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$181,889	\$246,243	\$310,597	N/A	26%

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Improvements Other Than Buildings (715)	\$69,197	\$104,344	\$93,946	\$244,702	37%	160%
Miscellaneous Objects (876 to 899)	\$272,140	\$308,461	\$297,737	\$220,506	-5%	-26%
Certified Salaries (110)	\$216,934	\$219,203	\$212,746	\$210,563	-1%	-1%
Noncertified Salaries (120)	\$217,496	\$211,189	\$201,565	\$206,389	-1%	2%
Equipment (730)	\$405,175	\$92,586	\$210,694	\$142,897	-23%	-32%
Buildings (720)	\$568,888	\$245,922	\$268,838	\$135,471	-30%	-50%
Other Purchased Professional and Technical Services (319)	\$104,464	\$27,902	\$75,636	\$8,684	-46%	-89%
Vehicles (731)	\$84,088	\$31,045	\$14,665	\$6,300	-48%	-57%
Operational Supplies (611)	\$8,327	\$8,862	\$4,941	\$5,207	-11%	5%
Printing and Binding (550)	\$0	\$2,241	\$3,154	\$1,722	N/A	-45%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$1,038	N/A	N/A
Postage and Postage Machine Rental (532)	\$147	\$1,780	\$0	\$0	-100%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	-\$1,609	N/A	N/A
Nonoperational Total	\$6,436,111	\$6,006,678	\$6,394,685	\$6,397,732	0%	0%
Grand Total	\$40,275,513	\$40,334,523	\$40,520,613	\$39,710,547	0%	-2%