

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Joshua Academy (9495)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Non - Certified Salaries	120	\$132,686	\$140,949	\$173,679	\$150,958	3.28%	-13.08%
Certified Salaries	110	\$130,671	\$133,444	\$98,945	\$145,913	2.80%	47.47%
Group Health Insurance	222	\$13,835	\$17,774	\$28,715	\$31,916	23.24%	11.15%
Public Employees Retirement Fund	214	\$14,631	\$16,679	\$22,455	\$21,735	10.40%	-3.21%
Operational Supplies	611	\$20,411	\$24,207	\$23,561	\$20,407	0.00%	-13.39%
Teacher Retirement Fund, After 7-1-95	216	\$13,720	\$14,012	\$10,571	\$14,756	1.84%	39.59%
Social Security Noncertified	211	\$9,662	\$10,190	\$12,528	\$11,251	3.88%	-10.19%
Social Security Certified	212	\$10,120	\$10,327	\$7,944	\$11,228	2.63%	41.34%
Telephone	531	\$6,958	\$6,559	\$5,464	\$5,239	-6.85%	-4.13%
Instructional Programs Improvement Services	312	\$476	\$1,584	\$0	\$4,717	77.42%	NA
Printing and Binding	550	\$2,562	\$3,595	\$3,333	\$3,958	11.49%	18.75%
Dues and Fees	810	\$790	\$3,017	\$847	\$1,786	22.62%	110.84%
Workers Compensation Insurance	225	\$1,409	\$1,427	\$1,425	\$1,548	2.38%	8.58%
Unemployment Insurance	230	\$867	\$1,566	\$1,363	\$1,292	10.49%	-5.17%
Postage and Postage Machine Rental	532	\$1,128	\$980	\$1,959	\$1,080	-1.07%	-44.86%
Group Life Insurance	221	\$697	\$996	\$661	\$973	8.71%	47.13%
Stipends	131	\$0	\$0	\$1,728	\$967	NA	-44.03%
Travel	580	\$0	\$56	\$1,495	\$668	NA	-55.30%
Contributions & Donations to Outside Organizations	570	\$110	\$0	\$300	\$559	50.12%	86.23%
Official Bond Premiums	525	\$105	\$151	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$880	\$470	\$405	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$1,723	\$1,150	\$2,370	\$0	-100.00%	-100.00%
Advertising	540	\$0	\$47	\$43	\$0	NA	-100.00%

Student Instructional Support Total		\$363,441	\$389,179	\$399,793	\$430,952	4.35%	7.79%
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Student Academic Achievement

Certified Salaries	110	\$577,854	\$609,338	\$685,799	\$577,423	-0.02%	-15.80%
Non - Certified Salaries	120	\$66,520	\$70,904	\$56,074	\$103,827	11.77%	85.16%
Group Health Insurance	222	\$54,549	\$59,791	\$58,709	\$74,699	8.18%	27.24%
Teacher Retirement Fund, After 7-1-95	216	\$58,276	\$62,862	\$68,093	\$55,697	-1.13%	-18.20%
Textbooks	630	\$35,893	\$27,656	\$24,281	\$53,197	10.34%	119.09%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$42,620	\$46,176	\$51,848	\$43,349	0.43%	-16.39%
Other Professional and Technical Services	319	\$33,002	\$35,960	\$31,111	\$34,545	1.15%	11.04%
Operational Supplies	611	\$25,130	\$38,424	\$34,676	\$27,370	2.16%	-21.07%
Pre-2008 Object Code - Temporary Salaries	130	\$5,818	\$15,246	\$9,940	\$15,445	27.65%	55.38%
Stipends	131	\$12,858	\$14,333	\$16,112	\$14,501	3.05%	-10.00%
Social Security Noncertified	211	\$5,574	\$6,399	\$4,983	\$7,436	7.47%	49.21%
Public Employees Retirement Fund	214	\$3,767	\$3,101	\$7,087	\$6,097	12.79%	-13.97%
Content	747	\$4,841	\$9,820	\$4,517	\$5,990	5.47%	32.61%
Professional Development	748	\$2,822	\$6,285	\$22,527	\$5,102	15.96%	-77.35%
Workers Compensation Insurance	225	\$5,636	\$5,943	\$5,995	\$4,838	-3.74%	-19.30%
Unemployment Insurance	230	\$4,225	\$7,326	\$6,389	\$3,876	-2.13%	-39.33%
Travel	580	\$2,661	\$3,250	\$7,776	\$3,554	7.50%	-54.30%
Group Life Insurance	221	\$2,701	\$3,529	\$3,671	\$3,421	6.08%	-6.81%
Other Supplies and Materials	615, 660 - 689	\$1,875	\$1,071	\$1,796	\$2,586	8.37%	43.97%
Repairs and Maintenance Services	430	\$1,547	\$675	\$1,635	\$1,749	3.11%	6.97%
Student Transportation Services	510	\$900	\$530	\$260	\$1,395	11.58%	436.54%
Periodicals	650	\$162	\$194	\$189	\$631	40.49%	234.00%
Construction Services	450	\$1,331	\$1,281	\$108	\$324	-29.75%	199.99%
Library Books	640	\$8,857	\$6,515	\$4,170	\$112	-66.47%	-97.32%
Food Purchases	614	\$0	\$28	\$242	\$0	NA	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$158	\$0	NA	-100.00%
Student Academic Achievement Total		\$959,418	\$1,036,638	\$1,108,147	\$1,047,162	2.21%	-5.50%
Overhead and Operational							
Other Professional and Technical Services	319	\$135,091	\$144,271	\$122,347	\$118,109	-3.30%	-3.46%
Heating and Cooling for Buildings - Electricity	621	\$68,406	\$69,257	\$68,901	\$71,686	1.18%	4.04%
Non - Certified Salaries	120	\$76,227	\$76,157	\$79,757	\$65,899	-3.57%	-17.37%
Food Purchases	614	\$72,611	\$57,252	\$62,800	\$57,215	-5.78%	-8.89%
Insurance	520	\$29,085	\$30,913	\$32,627	\$33,907	3.91%	3.92%
Operational Supplies	611	\$33,128	\$28,187	\$32,074	\$31,377	-1.35%	-2.17%
Repairs and Maintenance Services	430	\$7,033	\$8,960	\$16,561	\$11,403	12.84%	-31.14%
Water and Sewage	411	\$4,408	\$5,171	\$7,744	\$10,419	23.99%	34.54%
Heating and Cooling for Buildings - Gas	622	\$14,056	\$16,216	\$15,510	\$9,373	-9.63%	-39.56%

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Removal of Refuse and Garbage	412	\$4,795	\$5,892	\$7,427	\$8,605	15.74%	15.85%
Other Supplies and Materials	615, 660 - 689	\$1,031	\$885	\$1,553	\$7,451	63.94%	379.73%
Gas - Other than heating and Cooling	626	\$1,438	\$5,201	\$8,439	\$5,875	42.16%	-30.38%
Social Security Noncertified	211	\$5,615	\$5,513	\$5,661	\$4,954	-3.08%	-12.49%
Public Employees Retirement Fund	214	\$4,671	\$5,353	\$5,910	\$4,063	-3.43%	-31.25%
Group Health Insurance	222	\$4,387	\$5,493	\$4,624	\$3,522	-5.34%	-23.82%
Advertising	540	\$4,285	\$3,065	\$1,890	\$2,416	-13.35%	27.81%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$2,115	NA	NA
Other Communication Services	533 - 539	\$1,800	\$1,800	\$1,800	\$1,800	0.00%	0.00%
Improvements Other Than Buildings	715	\$0	\$2,674	\$0	\$1,760	NA	NA
Bank Service Charges	871	\$1,008	\$665	\$1,585	\$1,404	8.63%	-11.43%
Workers Compensation Insurance	225	\$705	\$713	\$648	\$721	0.59%	11.34%
Unemployment Insurance	230	\$497	\$864	\$675	\$696	8.77%	3.05%
Dues and Fees	810	\$161	\$293	\$265	\$415	26.78%	56.38%
Group Life Insurance	221	\$151	\$186	\$162	\$162	1.75%	0.00%
Equipment	730	\$9	\$0	\$0	\$118	92.96%	NA
Postage and Postage Machine Rental	532	\$208	\$78	\$0	\$0	-100.00%	NA
Stipends	131	\$0	\$50	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$179	\$0	\$0	NA	NA
Board of Education Services	318	\$0	\$3,252	\$752	\$0	NA	-100.00%
Vehicles	731	\$0	\$34,245	\$4,000	\$0	NA	-100.00%

Overhead and Operational Total \$470,807 \$512,786 \$483,713 \$455,465 -0.82% -5.84%

Non Operational

Improvements Other Than Buildings	715	\$0	\$25,000	\$0	\$57,927	NA	NA
Non - Certified Salaries	120	\$39,780	\$30,534	\$30,435	\$35,441	-2.85%	16.45%
Computer Hardware	741	\$11,614	\$28,358	\$33,382	\$27,357	23.89%	-18.05%
Equipment	730	\$12,213	\$22,115	\$13,782	\$10,846	-2.92%	-21.30%
Rentals	440	\$10,516	\$10,526	\$8,504	\$8,664	-4.73%	1.89%
Operational Supplies	611	\$11,808	\$6,426	\$5,812	\$7,325	-11.25%	26.03%
Content	747	\$7,378	\$6,207	\$6,290	\$7,016	-1.25%	11.53%
Other Supplies and Materials	615, 660 - 689	\$51,501	\$16,199	\$13,445	\$5,653	-42.44%	-57.96%
Social Security Noncertified	211	\$2,580	\$2,336	\$2,324	\$2,702	1.16%	16.26%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Transportation Services	510	\$130	\$0	\$540	\$2,403	107.35%	345.00%
Other Professional and Technical Services	319	\$2,218	\$4,189	\$1,836	\$1,635	-7.34%	-10.97%
Construction Services	450	\$21,850	\$2,975	\$10,977	\$1,600	-47.98%	-85.42%
Certified Salaries	110	\$556	\$1,560	\$500	\$1,219	21.70%	143.82%
Workers Compensation Insurance	225	\$705	\$713	\$518	\$826	4.07%	59.46%
Other Technology Hardware	746	\$1,146	\$0	\$64	\$683	-12.11%	963.80%
Public Employees Retirement Fund	214	\$52	\$0	\$276	\$573	82.47%	107.22%
Buildings	720	\$0	\$1,304	\$0	\$549	NA	NA
Unemployment Insurance	230	\$369	\$627	\$635	\$509	8.36%	-19.80%
Teacher Retirement Fund, After 7-1-95	216	\$19	\$164	\$53	\$98	51.03%	87.41%
Social Security Certified	212	\$503	\$119	\$38	\$93	-34.40%	143.42%
Redemption of Principal	831	\$175,878	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$350,814	\$159,353	\$129,413	\$173,123	-16.19%	33.78%
Grand Total		\$2,144,480	\$2,097,955	\$2,121,066	\$2,106,702	-0.44%	-0.68%