

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Joshua Academy (9495)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$581,081	\$577,854	\$609,338	\$685,799	4.2%	12.5%
Teacher Retirement Fund, After 7-1-95	216	\$60,340	\$58,276	\$62,862	\$68,093	3.1%	8.3%
Group Health Insurance	222	\$69,216	\$54,549	\$59,791	\$58,709	-4.0%	-1.8%
Non - Certified Salaries	120	\$73,385	\$66,520	\$70,904	\$56,074	-6.5%	-20.9%
Social Security Certified	212	\$42,277	\$42,620	\$46,176	\$51,848	5.2%	12.3%
Operational Supplies	611	\$26,745	\$25,130	\$38,424	\$34,676	6.7%	-9.8%
Other Professional and Technical Services	319	\$48,500	\$33,002	\$35,960	\$31,111	-10.5%	-13.5%
Textbooks	630	\$50,457	\$35,893	\$27,656	\$24,281	-16.7%	-12.2%
Professional Development	748	\$855	\$2,822	\$6,285	\$22,527	126.6%	258.4%
Stipends	131	\$3,738	\$12,858	\$14,333	\$16,112	44.1%	12.4%
Pre-2008 Object Code - Temporary Salaries	130	\$3,788	\$5,818	\$15,246	\$9,940	27.3%	-34.8%
Travel	580	\$6,212	\$2,661	\$3,250	\$7,776	5.8%	139.3%
Public Employees Retirement Fund	214	\$5,768	\$3,767	\$3,101	\$7,087	5.3%	128.6%
Unemployment Insurance	230	\$1,599	\$4,225	\$7,326	\$6,389	41.4%	-12.8%
Workers Compensation Insurance	225	\$6,952	\$5,636	\$5,943	\$5,995	-3.6%	0.9%
Social Security Noncertified	211	\$5,844	\$5,574	\$6,399	\$4,983	-3.9%	-22.1%
Content	747	\$2,616	\$4,841	\$9,820	\$4,517	14.6%	-54.0%
Library Books	640	\$439	\$8,857	\$6,515	\$4,170	75.5%	-36.0%
Group Life Insurance	221	\$3,124	\$2,701	\$3,529	\$3,671	4.1%	4.0%
Other Supplies and Materials	615, 660 - 689	\$1,647	\$1,875	\$1,071	\$1,796	2.2%	67.7%
Repairs and Maintenance Services	430	\$287	\$1,547	\$675	\$1,635	54.4%	142.2%
Student Transportation Services	510	\$920	\$900	\$530	\$260	-27.1%	-50.9%
Food Purchases	614	\$3,293	\$0	\$28	\$242	-48.0%	760.9%
Periodicals	650	\$198	\$162	\$194	\$189	-1.2%	-2.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$158	NA	NA
Construction Services	450	\$351	\$1,331	\$1,281	\$108	-25.5%	-91.6%
<b>Student Academic Achievement Total</b>		<b>\$999,633</b>	<b>\$959,418</b>	<b>\$1,036,638</b>	<b>\$1,108,147</b>	<b>2.6%</b>	<b>6.9%</b>
<b>Student Instructional Support</b>							
Non - Certified Salaries	120	\$142,663	\$132,686	\$140,949	\$173,679	5.0%	23.2%
Certified Salaries	110	\$121,519	\$130,671	\$133,444	\$98,945	-5.0%	-25.9%
Group Health Insurance	222	\$15,220	\$13,835	\$17,774	\$28,715	17.2%	61.6%
Operational Supplies	611	\$25,962	\$20,411	\$24,207	\$23,561	-2.4%	-2.7%
Public Employees Retirement Fund	214	\$14,222	\$14,631	\$16,679	\$22,455	12.1%	34.6%
Social Security Noncertified	211	\$10,445	\$9,662	\$10,190	\$12,528	4.7%	23.0%
Teacher Retirement Fund, After 7-1-95	216	\$12,929	\$13,720	\$14,012	\$10,571	-4.9%	-24.6%
Social Security Certified	212	\$9,430	\$10,120	\$10,327	\$7,944	-4.2%	-23.1%
Telephone	531	\$7,916	\$6,958	\$6,559	\$5,464	-8.9%	-16.7%

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## Biannual Financial Report Data

## Joshua Academy (9495)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$1,391	\$2,562	\$3,595	\$3,333	24.4%	-7.3%
Other Professional and Technical Services	319	\$1,158	\$1,723	\$1,150	\$2,370	19.6%	106.1%
Postage and Postage Machine Rental	532	\$1,488	\$1,128	\$980	\$1,959	7.1%	100.0%
Stipends	131	\$0	\$0	\$0	\$1,728	NA	NA
Travel	580	\$163	\$0	\$56	\$1,495	74.0%	2552.2%
Workers Compensation Insurance	225	\$1,687	\$1,409	\$1,427	\$1,425	-4.1%	-0.1%
Unemployment Insurance	230	\$424	\$867	\$1,566	\$1,363	33.9%	-13.0%
Dues and Fees	810	\$2,465	\$790	\$3,017	\$847	-23.4%	-71.9%
Group Life Insurance	221	\$878	\$697	\$996	\$661	-6.9%	-33.6%
Pre-2008 Object Code - Temporary Salaries	130	\$180	\$880	\$470	\$405	22.5%	-13.7%
Contributions & Donations to Outside Organizations	570	\$0	\$110	\$0	\$300	NA	NA
Advertising	540	\$0	\$0	\$47	\$43	NA	-9.9%
Instructional Programs Improvement Services	312	\$1,244	\$476	\$1,584	\$0	-100.0%	-100.0%
Official Bond Premiums	525	\$105	\$105	\$151	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$371,491</b>	<b>\$363,441</b>	<b>\$389,179</b>	<b>\$399,793</b>	<b>1.9%</b>	<b>2.7%</b>
<b>Overhead and Operational</b>							
Other Professional and Technical Services	319	\$118,535	\$135,091	\$144,271	\$122,347	0.8%	-15.2%
Non - Certified Salaries	120	\$73,648	\$76,227	\$76,157	\$79,757	2.0%	4.7%
Heating and Cooling for Buildings - Electricity	621	\$67,300	\$68,406	\$69,257	\$68,901	0.6%	-0.5%
Food Purchases	614	\$56,553	\$72,611	\$57,252	\$62,800	2.7%	9.7%
Insurance	520	\$27,191	\$29,085	\$30,913	\$32,627	4.7%	5.5%
Operational Supplies	611	\$28,693	\$33,128	\$28,187	\$32,074	2.8%	13.8%
Repairs and Maintenance Services	430	\$30,929	\$7,033	\$8,960	\$16,561	-14.5%	84.8%
Heating and Cooling for Buildings - Gas	622	\$13,135	\$14,056	\$16,216	\$15,510	4.2%	-4.4%
Gas - Other than heating and Cooling	626	\$782	\$1,438	\$5,201	\$8,439	81.3%	62.3%
Water and Sewage	411	\$9,414	\$4,408	\$5,171	\$7,744	-4.8%	49.8%
Removal of Refuse and Garbage	412	\$6,287	\$4,795	\$5,892	\$7,427	4.3%	26.1%
Public Employees Retirement Fund	214	\$4,392	\$4,671	\$5,353	\$5,910	7.7%	10.4%
Social Security Noncertified	211	\$5,510	\$5,615	\$5,513	\$5,661	0.7%	2.7%
Group Health Insurance	222	\$5,385	\$4,387	\$5,493	\$4,624	-3.7%	-15.8%
Vehicles	731	\$0	\$0	\$34,245	\$4,000	NA	-88.3%
Advertising	540	\$4,784	\$4,285	\$3,065	\$1,890	-20.7%	-38.3%
Other Communication Services	533 - 539	\$2,066	\$1,800	\$1,800	\$1,800	-3.4%	0.0%
Bank Service Charges	871	\$911	\$1,008	\$665	\$1,585	14.8%	138.3%
Other Supplies and Materials	615, 660 - 689	\$7,856	\$1,031	\$885	\$1,553	-33.3%	75.6%
Board of Education Services	318	\$1,431	\$0	\$3,252	\$752	-14.9%	-76.9%
Unemployment Insurance	230	\$345	\$497	\$864	\$675	18.3%	-21.8%
Workers Compensation Insurance	225	\$843	\$705	\$713	\$648	-6.4%	-9.2%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Joshua Academy (9495)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Dues and Fees	810	\$50	\$161	\$293	\$265	51.9%	-9.4%
Group Life Insurance	221	\$136	\$151	\$186	\$162	4.5%	-12.7%
Equipment	730	\$0	\$9	\$0	\$0	NA	NA
Travel	580	\$1,084	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$208	\$78	\$0	NA	-100.0%
Stipends	131	\$0	\$0	\$50	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$179	\$0	NA	-100.0%
Improvements Other Than Buildings	715	\$2,715	\$0	\$2,674	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$469,976</b>	<b>\$470,807</b>	<b>\$512,786</b>	<b>\$483,713</b>	<b>0.7%</b>	<b>-5.7%</b>
<b>Non Operational</b>							
Computer Hardware	741	\$10,754	\$11,614	\$28,358	\$33,382	32.7%	17.7%
Non - Certified Salaries	120	\$32,144	\$39,780	\$30,534	\$30,435	-1.4%	-0.3%
Equipment	730	\$44,251	\$12,213	\$22,115	\$13,782	-25.3%	-37.7%
Other Supplies and Materials	615. 660 - 689	\$27,376	\$51,501	\$16,199	\$13,445	-16.3%	-17.0%
Construction Services	450	\$0	\$21,850	\$2,975	\$10,977	NA	269.0%
Rentals	440	\$9,028	\$10,516	\$10,526	\$8,504	-1.5%	-19.2%
Content	747	\$9,174	\$7,378	\$6,207	\$6,290	-9.0%	1.3%
Operational Supplies	611	\$4,710	\$11,808	\$6,426	\$5,812	5.4%	-9.5%
Social Security Noncertified	211	\$2,459	\$2,580	\$2,336	\$2,324	-1.4%	-0.5%
Other Professional and Technical Services	319	\$7,333	\$2,218	\$4,189	\$1,836	-29.3%	-56.2%
Unemployment Insurance	230	\$185	\$369	\$627	\$635	36.1%	1.2%
Student Transportation Services	510	\$0	\$130	\$0	\$540	NA	NA
Workers Compensation Insurance	225	\$843	\$705	\$713	\$518	-11.5%	-27.3%
Certified Salaries	110	\$1,020	\$556	\$1,560	\$500	-16.3%	-67.9%
Public Employees Retirement Fund	214	\$579	\$52	\$0	\$276	-16.9%	NA
Other Technology Hardware	746	\$1,255	\$1,146	\$0	\$64	-52.4%	NA
Teacher Retirement Fund, After 7-1-95	216	\$107	\$19	\$164	\$53	-16.3%	-67.9%
Social Security Certified	212	\$78	\$503	\$119	\$38	-16.3%	-67.9%
Redemption of Principal	831	\$20,782	\$175,878	\$0	\$0	-100.0%	NA
Buildings	720	\$2,289	\$0	\$1,304	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$0	\$0	\$25,000	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$174,367</b>	<b>\$350,814</b>	<b>\$159,353</b>	<b>\$129,413</b>	<b>-7.2%</b>	<b>-18.8%</b>
<b>Grand Total</b>		<b>\$2,015,467</b>	<b>\$2,144,480</b>	<b>\$2,097,955</b>	<b>\$2,121,066</b>	<b>1.3%</b>	<b>1.1%</b>