

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jay School Corp (3945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,752,817	\$11,439,734	\$11,359,106	\$11,321,055	-0.9%	-0.3%
Group Health Insurance	222	\$3,445,808	\$2,845,054	\$3,814,288	\$4,414,805	6.4%	15.7%
Non - Certified Salaries	120	\$1,004,273	\$1,154,404	\$1,056,607	\$999,371	-0.1%	-5.4%
Teacher Retirement Fund, After 7-1-95	216	\$799,030	\$889,578	\$887,824	\$896,501	2.9%	1.0%
Social Security Certified	212	\$837,152	\$815,805	\$804,912	\$794,455	-1.3%	-1.3%
Operational Supplies	611	\$628,188	\$788,147	\$785,317	\$627,619	0.0%	-20.1%
Textbooks	630	\$456,463	\$42,684	\$92,773	\$491,765	1.9%	430.1%
Computer Hardware	741	\$6,063	\$0	\$16,069	\$325,246	170.6%	1924.1%
Other Technology Hardware	746	\$320,831	\$223,533	\$193,629	\$281,066	-3.3%	45.2%
Other Employee Benefits	241 - 290	\$328,331	\$163,663	\$165,481	\$218,347	-9.7%	31.9%
Content	747	\$390,305	\$258,030	\$179,300	\$198,257	-15.6%	10.6%
Nonlicensed Employees	136	\$166,666	\$176,304	\$157,770	\$182,615	2.3%	15.7%
Public Employees Retirement Fund	214	\$140,541	\$218,524	\$141,919	\$140,764	0.0%	-0.8%
Other Professional and Technical Services	319	\$80,626	\$145,935	\$133,723	\$132,119	13.1%	-1.2%
Entertainment	240	\$119,430	\$114,988	\$111,856	\$121,329	0.4%	8.5%
Social Security Noncertified	211	\$117,226	\$124,037	\$108,720	\$116,327	-0.2%	7.0%
Travel	580	\$192,498	\$166,174	\$119,723	\$101,368	-14.8%	-15.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$207,406	\$337,860	\$100,083	\$94,352	-17.9%	-5.7%
Licensed Employees	135	\$66,252	\$80,250	\$98,907	\$69,030	1.0%	-30.2%
Equipment	730	\$175,443	\$138,948	\$112,821	\$58,869	-23.9%	-47.8%
Library Books	640	\$80,774	\$55,475	\$78,169	\$52,115	-10.4%	-33.3%
Transfer Tuition to Other School Corps Within State	561	\$37,263	\$34,863	\$37,554	\$40,645	2.2%	8.2%
Workers Compensation Insurance	225	\$32,351	\$49,575	\$42,634	\$32,468	0.1%	-23.8%
Other Supplies and Materials	615, 660 - 689	\$6,368	\$9,702	\$13,464	\$9,339	10.0%	-30.6%
Data Processing Services	316	\$2,343	\$77,448	\$5,283	\$9,030	40.1%	70.9%
Instruction Services	311	\$91,885	\$6,492	\$7,283	\$8,203	-45.3%	12.6%
Student Transportation Services	510	\$43,019	\$40,228	\$29,742	\$7,384	-35.6%	-75.2%
Periodicals	650	\$6,719	\$6,791	\$7,892	\$6,209	-2.0%	-21.3%
Instructional Programs Improvement Services	312	\$30,616	\$43,237	\$2,325	\$5,588	-34.6%	140.3%
Miscellaneous Objects	876 - 899	\$3,225	\$2,976	\$3,489	\$3,027	-1.6%	-13.2%
Other Purchased Property Services	490 - 499	\$6,255	\$2,488	\$2,197	\$2,384	-21.4%	8.5%
Rentals	440	\$2,754	\$4,327	\$1,898	\$1,050	-21.4%	-44.7%
Unemployment Insurance	230	\$24,389	\$1,618	\$0	\$669	-59.3%	NA
Stipends	131	\$1,000	\$1,000	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$2,903	\$725	\$725	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$67,298	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$3,264	\$0	\$1,045	\$0	-100.0%	-100.0%
Land and Easements	710	\$2,352	\$0	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jay School Corp (3945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$21,680,126	\$20,460,594	\$20,674,525	\$21,763,370	0.1%	5.3%
Student Instructional Support							
Certified Salaries	110	\$1,605,058	\$1,820,100	\$1,849,572	\$1,800,392	2.9%	-2.7%
Non - Certified Salaries	120	\$709,602	\$671,099	\$708,271	\$710,291	0.0%	0.3%
Group Health Insurance	222	\$531,000	\$389,700	\$347,200	\$456,600	-3.7%	31.5%
Teacher Retirement Fund, After 7-1-95	216	\$87,902	\$101,603	\$131,755	\$147,849	13.9%	12.2%
Social Security Certified	212	\$115,258	\$129,290	\$131,247	\$127,565	2.6%	-2.8%
Other Professional and Technical Services	319	\$129,251	\$160,249	\$108,895	\$94,191	-7.6%	-13.5%
Public Employees Retirement Fund	214	\$79,624	\$82,909	\$86,452	\$93,785	4.2%	8.5%
Instructional Programs Improvement Services	312	\$36,117	\$43,084	\$28,992	\$54,321	10.7%	87.4%
Social Security Noncertified	211	\$46,111	\$45,821	\$46,218	\$47,602	0.8%	3.0%
Operational Supplies	611	\$23,180	\$30,145	\$26,855	\$22,489	-0.8%	-16.3%
Miscellaneous Objects	876 - 899	\$1,801	\$3,384	\$315	\$12,715	63.0%	3936.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,707	\$20,186	\$14,683	\$11,341	-12.9%	-22.8%
Travel	580	\$8,675	\$13,438	\$5,359	\$6,360	-7.5%	18.7%
Rentals	440	\$7,049	\$14,406	\$15,576	\$4,050	-12.9%	-74.0%
Equipment	730	\$20,725	\$705	\$887	\$0	-100.0%	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$15	\$0	NA	-100.0%
Student Instructional Support Total		\$3,421,058	\$3,526,118	\$3,502,292	\$3,589,549	1.2%	2.5%
Overhead and Operational							
Non - Certified Salaries	120	\$3,202,354	\$3,283,060	\$3,311,497	\$3,179,613	-0.2%	-4.0%
Operational Supplies	611	\$1,360,707	\$1,458,557	\$1,406,501	\$1,197,378	-3.1%	-14.9%
Group Health Insurance	222	\$865,100	\$850,300	\$687,700	\$817,139	-1.4%	18.8%
Light and Power - Other Than Heating and Cooling	625	\$757,230	\$781,605	\$775,908	\$813,647	1.8%	4.9%
Public Employees Retirement Fund	214	\$369,108	\$441,522	\$409,977	\$406,597	2.4%	-0.8%
Repairs and Maintenance Services	430	\$581,404	\$442,523	\$495,940	\$405,151	-8.6%	-18.3%
Gasoline and Lubricants	613	\$439,853	\$397,519	\$410,663	\$315,245	-8.0%	-23.2%
Heating and Cooling for Buildings - Gas	622	\$252,733	\$272,055	\$305,202	\$273,241	2.0%	-10.5%
Certified Salaries	110	\$335,898	\$317,637	\$224,843	\$226,005	-9.4%	0.5%
Social Security Noncertified	211	\$220,243	\$225,729	\$226,520	\$218,925	-0.1%	-3.4%
Telephone	531	\$98,177	\$121,808	\$137,505	\$140,580	9.4%	2.2%
Insurance	520	\$123,969	\$158,680	\$197,687	\$131,885	1.6%	-33.3%
Water and Sewage	411	\$112,875	\$112,827	\$113,240	\$115,787	0.6%	2.2%
Miscellaneous Objects	876 - 899	\$8,380	\$12,063	\$16,968	\$95,825	83.9%	464.7%
Board of Education Services	318	\$35,308	\$67,834	\$76,080	\$49,752	9.0%	-34.6%
Equipment	730	\$29,399	\$50,133	\$16,046	\$35,066	4.5%	118.5%
Rentals	440	\$29,877	\$33,042	\$32,999	\$31,162	1.1%	-5.6%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jay School Corp (3945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Tires and Repairs	612	\$18,210	\$4,061	\$2,383	\$27,918	11.3%	1071.4%
Travel	580	\$56,611	\$122,025	\$121,593	\$26,643	-17.2%	-78.1%
Teacher Retirement Fund, After 7-1-95	216	\$33,732	\$35,531	\$23,241	\$23,363	-8.8%	0.5%
Vehicles	731	\$156,379	\$812,526	\$0	\$22,300	-38.5%	NA
Removal of Refuse and Garbage	412	\$28,858	\$27,830	\$32,030	\$19,391	-9.5%	-39.5%
Other Supplies and Materials	615, 660 - 689	\$11,536	\$11,297	\$17,694	\$17,611	11.2%	-0.5%
Social Security Certified	212	\$24,445	\$23,279	\$16,220	\$16,562	-9.3%	2.1%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,047	0.1%	0.3%
Dues and Fees	810	\$9,290	\$7,540	\$8,670	\$8,729	-1.5%	0.7%
Advertising	540	\$4,963	\$2,505	\$7,467	\$5,796	4.0%	-22.4%
Bank Service Charges	871	\$8,268	\$1,687	\$1,183	\$4,857	-12.5%	310.6%
Workers Compensation Insurance	225	\$32,351	\$49,575	\$42,634	\$1,955	-50.4%	-95.4%
Periodicals	650	\$100	\$0	\$0	\$110	2.4%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$150	\$285	\$105	\$105	-8.5%	0.0%
Other Professional and Technical Services	319	\$0	\$0	\$3,500	\$0	NA	-100.0%
Computer Hardware	741	\$3,656	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$180	\$180	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$1,317	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$9,226,661	\$10,139,215	\$9,135,997	\$8,642,386	-1.6%	-5.4%
Non Operational							
Construction Services	450	\$2,828,000	\$2,828,000	\$2,973,713	\$2,866,000	0.3%	-3.6%
Redemption of Principal	831	\$582,425	\$526,035	\$554,513	\$583,065	0.0%	5.1%
Other Supplies and Materials	615. 660 - 689	\$230,000	\$495,000	\$515,000	\$545,000	24.1%	5.8%
Interest	832	\$598,703	\$570,274	\$522,521	\$466,152	-6.1%	-10.8%
Buildings	720	\$245,922	\$268,838	\$135,471	\$427,964	14.9%	215.9%
Rentals	440	\$332,126	\$345,213	\$339,517	\$341,117	0.7%	0.5%
Repairs and Maintenance Services	430	\$181,889	\$246,243	\$310,597	\$310,597	14.3%	0.0%
Non - Certified Salaries	120	\$211,189	\$201,565	\$206,389	\$214,955	0.4%	4.2%
Certified Salaries	110	\$219,203	\$212,746	\$210,563	\$207,820	-1.3%	-1.3%
Equipment	730	\$92,586	\$210,694	\$142,897	\$147,451	12.3%	3.2%
Miscellaneous Objects	876 - 899	\$308,461	\$297,737	\$220,506	\$110,995	-22.5%	-49.7%
Improvements Other Than Buildings	715	\$104,344	\$93,946	\$244,702	\$36,315	-23.2%	-85.2%
Vehicles	731	\$31,045	\$14,665	\$6,300	\$23,573	-6.7%	274.2%
Other Professional and Technical Services	319	\$27,902	\$75,636	\$8,684	\$15,058	-14.3%	73.4%
Operational Supplies	611	\$8,862	\$4,941	\$5,207	\$6,633	-7.0%	27.4%
Printing and Binding	550	\$2,241	\$3,154	\$1,722	\$1,764	-5.8%	2.5%
Content	747	\$0	\$0	-\$1,609	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$1,038	\$0	NA	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jay School Corp (3945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Postage and Postage Machine Rental	532	\$1,780	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$6,006,678	\$6,394,685	\$6,397,732	\$6,304,459	1.2%	-1.5%
Grand Total		\$40,334,523	\$40,520,613	\$39,710,547	\$40,299,764	0.0%	1.5%