Trends in School Corporation Expenditures by Object Biannual Financial Report Data

Jac-Cen-Del Community Sch Corp (6900)

		Jac-Cen-Del Community	scricorp (6900)			4 Year	
						Compound	Percent Change
Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	Annual Growth	2014 to 2015
		Student Academic A	chievement				
Certified Salaries	110	\$2,841,206	\$3,016,851	\$2,904,281	\$2,748,704	-0.8%	-5.4%
Group Health Insurance	222	\$340,142	\$343,978	\$359,445	\$317,760	-1.7%	-11.6%
Non - Certified Salaries	120	\$374,505	\$232,504	\$238,494	\$274,209	-7.5%	15.0%
Social Security Certified	212	\$208,414	\$220,345	\$212,334	\$206,318	-0.3%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$115,658	\$140,075	\$167,854	\$189,773	13.2%	13.1%
Other Employee Benefits	241 - 290	\$57,328	\$224,550	\$31,556	\$147,554	26.7%	367.6%
Equipment	730	\$11,387	\$840	\$11,284	\$126,788	82.7%	1023.6%
Operational Supplies	611	\$56,183	\$57,984	\$73,204	\$111,465	18.7%	52.3%
Content	747	\$0	\$0	\$24,977	\$81,541	NA	226.5%
Pre-2008 Object Code - Temporary Salaries	130	\$33,794	\$28,075	\$37,225	\$76,735	22.8%	106.1%
Awards	875	\$0	\$0	\$0	\$37,382	NA	NA
Public Employees Retirement Fund	214	\$42,606	\$29,802	\$32,262	\$35,825	-4.2%	11.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$53,411	\$47,846	\$37,326	\$26,346	-16.2%	-29.4%
Social Security Noncertified	211	\$27,508	\$17,174	\$17,739	\$20,392	-7.2%	15.0%
Pupil Services	313	\$8,400	\$8,700	\$9,600	\$9,600	3.4%	0.0%
Group Accident Insurance	223	\$7,460	\$7,691	\$7,566	\$6,728	-2.5%	-11.1%
Group Life Insurance	221	\$5,023	\$5,040	\$6,326	\$6,077	4.9%	-3.9%
Computer Hardware	741	\$0	\$0	\$5,741	\$5,535	NA	-3.6%
Textbooks	630	\$0	\$0	\$10,374	\$3,063	NA	-70.5%
Travel	580	\$8,421	\$2,679	\$1,945	\$2,136	-29.0%	9.8%
Miscellaneous Objects	876 - 899	\$1,284	\$200	\$4,205	\$1,189	-1.9%	-71.7%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$152	NA	NA
Other Supplies and Materials	615, 660 - 689	\$99,623	\$33,527	\$67,801	\$0	-100.0%	-100.0%
Library Books	640	\$2,537	\$10	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$5,468	\$0	\$0	NA	NA
Late Payments	872	\$0	\$2,528	\$0	\$0	NA	NA
Student Academic Achievement Total		\$4,294,888	\$4,425,867	\$4,261,540	\$4,435,274	0.8%	4.1%
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		Student Instruction	nal Support				
Non - Certified Salaries	120	\$179,401	\$204,303	\$226,783	\$262,012	9.9%	15.5%
Certified Salaries	110	\$296,802	\$322,586	\$351,074	\$240,052	-5.2%	-31.6%
Group Health Insurance	222	\$43,297	\$43,200	\$59,277	\$38,633	-2.8%	-34.8%
Public Employees Retirement Fund	214	\$24,187	\$26,747	\$29,612	\$35,865	10.4%	21.1%
Operational Supplies	611	\$29,069	\$26,406	\$28,255	\$29,587	0.4%	4.7%
Social Security Noncertified	211	\$13,483	\$15,393	\$16,689	\$18,489	8.2%	10.8%
Social Security Certified	212	\$22,276	\$23,842	\$25,622	\$17,609	-5.7%	-31.3%
Teacher Retirement Fund, After 7-1-95	216	\$23,958	\$23,746	\$24,771	\$17,540	-7.5%	-29.2%
Other Employee Benefits	241 - 290	\$1,459	\$7,021	\$4,114	\$2,552	15.0%	-38.0%
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Trends in School Corporation Expenditures by Object Biannual Financial Report Data

Jac-Cen-Del Community Sch Corp (6900)

Property			ic cen ber community o	, , ,			4 Year	
Trench	Ohiect Name	Ohiect	FY 2012	FY 2013	FY 2014	FY 2015	•	Percent Change 2014 to 2015
Second Accident Invariance 123 \$2,059 \$2,2251 \$2,159 \$52,000 \$1,000	·							
Serou Accident Insurance 223 3773 3778 3779 5023 5.20 1.20								
Group Life Instantance 221 S629 S629 S70 S50 LA 1-1.8% Po-Lige and Postage Muthine Rental 537 S63 S71 S639, 213 S70, 30 S71, 220 S668, 255 1.13 ANA Student Instructional Support Total S639, 213 S701,058 S771,220 S668, 255 1.13 ANA Non-Certified Salaries Security Certified Salaries Security Certified Salaries Use Transparent Other Than Hequing and Cooling G25 S215,000 S220,301 S238,157 S235,749 2.3% 1.0% Found Purchases G14 S198,772 S200,986 S211,000 S210,007 2.15 0.1% 0.1% Vehicles 731 S184,11 S198,772 S200,986 S211,000 S210,877 1.5% 0.1% 0.1% Uput Humber 730 S17,211 S198,772 S200,986 S211,000 S210,877 1.1% 0.1% Certified Salaries 731 S184,012	·							
Student Instructional Support Total Sa32 Sa Sa32	·		·	·	·			
Student Instructional Support Total \$639,131 \$701,058 \$771,820 \$568,255 \$1.15 \$-13.45					·			
Non- Certified Salaries 120 \$57,813 \$803,99 \$887,810 \$6.8% \$1.46% Light and Power - Other Than Heating and Cooling 675 \$710,900 \$220,161 \$238,157 \$233,749 \$2.3% \$1.10% Sood Purchases 614 \$198,772 \$204,986 \$211,000 \$210,877 \$1.5% \$0.41% Vehicles 731 \$166,413 \$566,778 \$120,500 \$107,733 \$0.2% \$39.4% Vehicles 732 \$166,413 \$566,778 \$120,500 \$107,733 \$0.2% \$39.4% Vehicles 731 \$166,413 \$566,778 \$120,500 \$107,733 \$0.2% \$39.4% Solitorial Supplies 611 \$384,025 \$77,283 \$118,218 \$130,878 \$118,78 \$1.13% Public Employees Retirement Fund \$214 \$77,541 \$89.286 \$97,515 \$98,204 \$5.6% \$1.3% Bustrance \$120 \$564,786 \$69.622 \$79,922 \$79,935 \$5.1% \$1.1% Social Security Noncertified \$211 \$53,715 \$60,615 \$57,628 \$66,694 \$6.0% \$1.4% Group Health Insurance \$222 \$497,911 \$45,590 \$592,224 \$58,928 \$4.3% \$1.97% Certified Salaries \$110 \$58,107 \$592,750 \$592,185 \$50,326 \$15,4% \$45,4% Travel \$80 \$2,483 \$8,963 \$45,474 \$50,082 \$11,98 \$94,984 Heapiars and Maintenance Services \$430 \$9,897 \$11,233 \$13,557 \$45,157 \$6.5% \$40,984 Housting and Cooling for Buildings Gas \$62 \$3,538 \$90 \$18,289 \$52,719 \$65,506 \$40,088 Board of Education Services \$318 \$33,303 \$3,330 \$8,333 \$16,076 \$48,06 \$12,95% Board of Repairs \$612 \$11,665 \$50 \$16,265 \$12,230 \$1.2% \$1.2% Board of Repairs \$612 \$11,666 \$25,861 \$11,002 \$11,027 \$1.9% \$1.2% Board of Repairs \$612 \$11,666 \$25,861 \$11,002 \$11,007 \$1.207 \$1.9% \$1.207 Repairs and Materianse \$612 \$11,666 \$25,861 \$11,002 \$11,007 \$1.207 \$1.9% \$1.207 Repairs and Materianse \$612 \$11,666 \$25,861 \$11,002 \$11,007 \$1.207 \$1.9% \$1.207 Repairs and Ferber \$100 \$11,006 \$25,861 \$1.40 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.00			, -	, -	, -			
Non-Certified Salaries 120 \$673,813 \$803,299 \$889,899 \$877,710 \$6.8% \$1.4% Light and Power - Other Than Heating and Cooling 625 \$215,090 \$220,361 \$234,107 \$234,577 \$235,749 \$2.3% \$1.0% Condo Purchases 614 \$198,772 \$260,486 \$211,000 \$21,077 \$1.5% \$0.018 Vehicies 731 \$166,413 \$66,778 \$120,360 \$167,733 \$0.2% \$0.94% Capument 730 \$72,513 \$107,685 \$494,775 \$143,002 \$18.5% \$0.94% Capument 730 \$72,513 \$107,685 \$494,775 \$143,002 \$18.5% \$0.94% Capument 214 \$77,541 \$80,286 \$97,516 \$96,294 \$5.6% \$1.3% Insurance 520 \$64,766 \$69,622 \$79,022 \$79,023 \$5.1% \$1.1% \$1.0% Couple Health Insurance \$22 \$49,791 \$45,590 \$49,224 \$58,028 \$4.3% \$1.9.7% Couple Health Insurance \$22 \$49,791 \$45,590 \$49,224 \$58,028 \$4.3% \$1.9.7% Couple Health Insurance \$28 \$24,831 \$6,663 \$4,574 \$50,025 \$1.9.185 \$1.00,000 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.1,4% \$45,400 Couple Health Insurance \$23 \$3,830 \$3,138 \$38,931 \$38,931 \$46,700 Couple Health Insurance \$30 \$3,030 \$31,330 \$31,350 \$34,550 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 Couple Health Insurance \$31 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130	Student Instructional Support Tota	I	\$639,213	\$701,058	\$771,820	\$668,255	1.1%	-13.4%
Non-Certified Salaries 120 \$673,813 \$803,299 \$889,899 \$877,710 \$6.8% \$1.4% Light and Power - Other Than Heating and Cooling 625 \$215,090 \$220,361 \$234,107 \$234,577 \$235,749 \$2.3% \$1.0% Condo Purchases 614 \$198,772 \$260,486 \$211,000 \$21,077 \$1.5% \$0.018 Vehicies 731 \$166,413 \$66,778 \$120,360 \$167,733 \$0.2% \$0.94% Capument 730 \$72,513 \$107,685 \$494,775 \$143,002 \$18.5% \$0.94% Capument 730 \$72,513 \$107,685 \$494,775 \$143,002 \$18.5% \$0.94% Capument 214 \$77,541 \$80,286 \$97,516 \$96,294 \$5.6% \$1.3% Insurance 520 \$64,766 \$69,622 \$79,022 \$79,023 \$5.1% \$1.1% \$1.0% Couple Health Insurance \$22 \$49,791 \$45,590 \$49,224 \$58,028 \$4.3% \$1.9.7% Couple Health Insurance \$22 \$49,791 \$45,590 \$49,224 \$58,028 \$4.3% \$1.9.7% Couple Health Insurance \$28 \$24,831 \$6,663 \$4,574 \$50,025 \$1.9.185 \$1.00,000 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.4% \$45,400 Couple Health Insurance \$22 \$49,791 \$92,750 \$92,125 \$50,326 \$1.1,4% \$45,400 Couple Health Insurance \$23 \$3,830 \$3,138 \$38,931 \$38,931 \$46,700 Couple Health Insurance \$30 \$3,030 \$31,330 \$31,350 \$34,550 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,138 \$38,676 \$46,500 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 Couple Health Insurance \$31 \$3,833 \$3,830 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 Couple Health Insurance \$31 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130 \$3,130								
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vehicles 731 \$166,113 \$66,778 \$120,360 \$16,733 \$0.2% 39.4% Equipment 370 \$72,513 \$107,685 \$349,775 \$143,082 18.5% \$59,18% Operational Supplies 611 \$84,025 \$77,283 \$118,278 \$130,878 \$11,7% \$0.7% Public Employees Retirement Fund 214 \$77,411 \$899,286 \$97,516 \$66,694 \$6.6% \$1.4% Insurance \$20 \$64,786 \$69,622 \$79,922 \$79,035 \$5.1% \$1.1% Group Health Insurance \$222 \$49,791 \$45,590 \$49,224 \$88,928 \$4.3% \$19,7% Gasoline and Lubricants \$613 \$89,008 \$85,523 \$89,991 \$88,723 \$9.9% \$31,7% Certified Salaries \$110 \$918,107 \$92,750 \$92,185 \$50,822 \$1,4% \$45,4% Certified Salaries \$12 \$18,107 \$92,750 \$92,185 \$50,225 \$1,4% \$45,4% Certified								
cquipment 730 \$72,513 \$107,685 \$349,775 \$143,082 18.5% \$9.3% Operational Supplies 611 \$84,025 \$77,283 \$118,218 \$130,878 11.7% 10.7% Insurance 520 \$64,786 \$69,622 \$79,922 \$79,035 5.1% 1.1% Social Security Noncertified 211 \$51,715 \$60,615 \$67,628 \$66,694 6.6% 1.4% Group Peablit Insurance 222 \$49,71 \$60,615 \$67,628 \$66,694 6.6% 1.4% Group Feablit Insurance 222 \$49,71 \$60,615 \$67,628 \$68,694 6.6% 1.4% Good Insurance 222 \$49,71 \$60,615 \$67,628 \$68,694 6.6% 1.4 4.4 Good Insurance \$222 \$49,71 \$50,025 \$58,932 \$61,24 \$68,932 \$68,933 \$68,932 \$85,931 \$65,932 \$61,44 \$62,44 \$68,44 \$60,44 \$65,64 \$65,44 \$68,44 \$60,44								
Operational Supplies 611 \$84,025 \$77,283 \$118,218 \$130,878 \$11,7% \$10,7% Public Employees Retirement Fund 214 \$77,541 \$89,286 \$97,516 \$96,294 \$.56% \$1.3% mourance \$20 \$64,786 \$69,622 \$79,922	Vehicles							
Public Employees Retirement Fund 214 \$77,541 \$89,286 \$97,516 \$96,224 5.6% -1.3% Insurance \$20 \$64,786 \$69,622 \$79,922 \$79,035 \$1,8 -1.1% Group Health Insurance 221 \$19,711 \$45,590 \$49,224 \$58,928 4.3% 19.7% Gasoline and Lubricants 613 \$89,038 \$85,523 \$85,991 \$58,753 9.9% -31.7% Certified Salaries 110 \$98,107 \$92,750 \$92,185 \$50,326 -15.4% -45.4% Repairs and Maintenance Services 430 \$9,897 \$11,225 \$13,557 \$50,326 11.9% 99.4% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board of Education Services 318 \$3,833 \$3,380 \$81,38 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$10,606 \$12,230 1.2 26.4% <	Equipment				\$349,775	\$143,082	18.5%	
Insurance 520 \$64,786 \$69,622 \$79,922 \$79,035 5.1% -1.1% Social Security Noncertified 211 \$51,715 \$60,615 \$67,628 \$66,694 6.6% 1.4% Group Health Insurance 222 \$49,791 \$45,590 \$67,628 \$58,928 4.3% 19.7% Gasoline and Lubricants 613 \$89,038 \$85,523 \$58,991 \$58,753 9.9% 31.17% Certified Salaries 110 \$98,107 \$92,750 \$92,185 \$50,326 11.5% 45.4% Travel \$80 \$2,483 \$6,663 \$4,574 \$50,002 111.9% 994,9% Repairs and Maintenance Services \$40 \$9,897 \$11,235 \$13,557 \$50,762 \$15.4% 46.6% Board of Education Services \$18 \$3,833 \$3,380 \$58,188 \$26,719 65.5% 46.6% Board Member Compensation \$15 \$13,000 \$7,150 \$13,000 \$12,230 \$1,24 \$1.24 Compu	Operational Supplies	611	\$84,025	\$77,283	\$118,218	\$130,878	11.7%	10.7%
Social Security Noncertified 211 \$51,715 \$60,615 \$67,628 \$66,694 6.68 1.4% Group Health Insurance 222 \$49,791 \$45,590 \$49,224 \$58,928 4.3% 19.7% Gasoline and Lubricants 613 \$89,038 \$85,523 \$85,991 \$58,753 9.9% 31.7 Certified Salaries 110 \$98,107 \$92,750 \$92,185 \$50,326 15.4% 45.4% Travel \$580 \$2,483 \$6,963 \$4,574 \$50,082 111.9% 994,98 Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46.2% 233,3% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$11,298 \$26,719 65.5% 46.0% 129.5% Board of Education Services 318 \$3,833 \$3,800 \$8,138 \$18,676 48.6% 129.5% Board of Education Services 318 \$13,000 \$71,500 \$13,000 \$12,350 1.2% <	Public Employees Retirement Fund	214	\$77,541	\$89,286	\$97,516	\$96,294	5.6%	-1.3%
Group Health Insurance 222 \$49,791 \$45,590 \$49,224 \$58,928 4.3% 19.7% Gasoline and Lubricants 613 \$89,038 \$85,523 \$85,991 \$58,753 9.9% -31,7% Certified Salaries 110 \$89,107 \$92,750 \$92,185 \$50,326 -15,4% -45,4% Certified Salaries 110 \$89,107 \$92,750 \$92,185 \$50,326 -15,4% -45,4% Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46,2% 233,1% Heating and Cooling for Buildings - Gas 622 \$3,588 \$0 \$18,298 \$26,719 65,5% 46,0% Board of Education Services 318 \$3,833 \$3,330 \$8,138 \$18,676 48,6% 129,5% Board Member Compensation 115 \$13,000 \$13,000 \$13,000 \$12,250 \$1,220 \$1,24 \$2,64 Computer Hardware 741 \$0 \$0 \$0 \$10,220 \$1,220 \$1,	Insurance	520	\$64,786	\$69,622	\$79,922	\$79,035	5.1%	-1.1%
Gasoline and Lubricants 613 \$89,038 \$85,523 \$85,991 \$58,753 9.9% 3.1.7% Certified Salaries 110 \$98,107 \$92,750 \$92,185 \$50,326 -15.4% -45.4% Travel \$80 \$2,483 \$6,963 \$4,574 \$50,082 111.9% 994.9% Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46.2% 233.1% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board of Education Services 318 \$3,833 \$3,380 \$8,138 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,250 -1.3% -5.0% Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2 2 2.6 4.6 4.5 4.6 4.6 4.5 4.6 4.5 4.6 4.5 4.6 4.5	Social Security Noncertified	211	\$51,715	\$60,615	\$67,628	\$66,694	6.6%	-1.4%
Certified Salaries 110 \$98,107 \$92,750 \$92,185 \$50,326 -15.4% -45.4% Travel 580 \$2,483 \$6,663 \$4,574 \$50,082 111.9% 994.9% Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46.2% 233.1% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board of Education Services 318 \$3,833 \$3,803 \$813,800 \$13,000 \$12,350 \$1.5% \$6.0% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,230 \$1.2% \$2.64 Computer Hardware 741 \$0 \$0 \$10,626 \$12,230 \$1.2% \$2.64 Computer Hardware 741 \$0 \$0 \$10,620 \$10,789 \$NA NA Dues Sale Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 \$1.9% \$2.7% <th< td=""><td>Group Health Insurance</td><td>222</td><td>\$49,791</td><td>\$45,590</td><td>\$49,224</td><td>\$58,928</td><td>4.3%</td><td>19.7%</td></th<>	Group Health Insurance	222	\$49,791	\$45,590	\$49,224	\$58,928	4.3%	19.7%
Travel 580 \$2,483 \$6,963 \$4,574 \$50,082 111.9% 994.9% Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46.2% 233.1% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board Ge Education Services 318 \$3,833 \$3,380 \$81,388 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,250 -1.3% -5.0% Tree and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -26.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,002 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,069 -8.1% -2.6% Cher Supplies and Garbage	Gasoline and Lubricants	613	\$89,038	\$85,523	\$85,991	\$58,753	-9.9%	-31.7%
Repairs and Maintenance Services 430 \$9,897 \$11,235 \$13,557 \$45,157 46.2% 233.1% Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board of Education Services 318 \$3,833 \$3,380 \$81,38 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,350 -1.3% -5.0% Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -6.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% 2.5% Postage and Postag	Certified Salaries	110	\$98,107	\$92,750	\$92,185	\$50,326	-15.4%	-45.4%
Heating and Cooling for Buildings - Gas 622 \$3,558 \$0 \$18,298 \$26,719 65.5% 46.0% Board of Education Services 318 \$3,833 \$3,380 \$8,138 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,350 -1.3% -5.0% Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -26.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Other Employe	Travel	580	\$2,483	\$6,963	\$4,574	\$50,082	111.9%	994.9%
Board of Education Services 318 \$3,833 \$3,833 \$3,380 \$8,138 \$18,676 48.6% 129.5% Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,350 -1.3% -5.0% Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -26.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615,660-689 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241-290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3%	Repairs and Maintenance Services	430	\$9,897	\$11,235	\$13,557	\$45,157	46.2%	233.1%
Board Member Compensation 115 \$13,000 \$7,150 \$13,000 \$12,350 -1.3% -5.0% Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -26.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Securit	Heating and Cooling for Buildings - Gas	622	\$3,558	\$0	\$18,298	\$26,719	65.5%	46.0%
Tires and Repairs 612 \$11,665 \$0 \$16,626 \$12,230 1.2% -26.4% Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615,660-689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241-290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,732 \$6,705 \$3,706 -15.6% -44.7%	Board of Education Services	318	\$3,833	\$3,380	\$8,138	\$18,676	48.6%	129.5%
Computer Hardware 741 \$0 \$0 \$0 \$10,789 NA NA Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insuran	Board Member Compensation	115	\$13,000	\$7,150	\$13,000	\$12,350	-1.3%	-5.0%
Dues and Fees 810 \$11,046 \$25,861 \$10,302 \$10,227 -1.9% -0.7% Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Li	Tires and Repairs	612	\$11,665	\$0	\$16,626	\$12,230	1.2%	-26.4%
Pupil Services 313 \$11,585 \$14,651 \$8,492 \$8,269 -8.1% -2.6% Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textboo	Computer Hardware	741	\$0	\$0	\$0	\$10,789	NA	NA
Removal of Refuse and Garbage 412 \$7,882 \$7,985 \$8,297 \$8,072 0.6% -2.7% Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 \$11.4% -3.5%	Dues and Fees	810	\$11,046	\$25,861	\$10,302	\$10,227	-1.9%	-0.7%
Other Supplies and Materials 615, 660 - 689 \$3,513 \$4,622 \$4,144 \$6,028 14.5% 45.5% Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 \$11.4% -3.5%	Pupil Services	313	\$11,585	\$14,651	\$8,492	\$8,269	-8.1%	-2.6%
Postage and Postage Machine Rental 532 \$3,359 \$4,790 \$3,603 \$4,213 5.8% 16.9% Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Removal of Refuse and Garbage	412	\$7,882	\$7,985	\$8,297	\$8,072	0.6%	-2.7%
Other Employee Benefits 241 - 290 \$1,818 \$27,381 \$27,588 \$3,771 20.0% -86.3% Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Other Supplies and Materials	615, 660 - 689	\$3,513	\$4,622	\$4,144	\$6,028	14.5%	45.5%
Social Security Certified 212 \$7,307 \$6,732 \$6,705 \$3,706 -15.6% -44.7% Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Postage and Postage Machine Rental	532	\$3,359	\$4,790	\$3,603	\$4,213	5.8%	16.9%
Advertising 540 \$2,514 \$1,448 \$2,485 \$2,294 -2.3% -7.7% Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Other Employee Benefits	241 - 290	\$1,818	\$27,381	\$27,588	\$3,771	20.0%	-86.3%
Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Social Security Certified	212	\$7,307	\$6,732	\$6,705	\$3,706	-15.6%	-44.7%
Unemployment Insurance 230 \$3,056 \$0 \$0 \$1,850 -11.8% NA Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Advertising	540	\$2,514	\$1,448	\$2,485	\$2,294	-2.3%	-7.7%
Group Life Insurance 221 \$1,515 \$1,546 \$1,733 \$1,827 4.8% 5.4% Textbooks 630 \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%		230					-11.8%	NA
Textbooks \$1,179 \$1,872 \$1,881 \$1,815 11.4% -3.5%	Group Life Insurance	221	\$1,515	\$1,546	\$1,733		4.8%	5.4%
	•	630						-3.5%
	Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$1,424	NA	NA

Trends in School Corporation Expenditures by Object Biannual Financial Report Data

Jac-Cen-Del Community Sch Corp (6900)

	-	dac-cen-ber community	sen corp (osoo)			4 Year	
Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	Compound Annual Growth	Percent Change 2014 to 2015
Other Technology Hardware	746	\$0	\$0	\$0	\$1,083	NA	N.A
Heating and Cooling for Buildings - Electricity	621	\$0	\$2,824	\$0	\$859	NA	N <i>A</i>
Group Accident Insurance	223	\$624	\$596	\$597	\$659	1.4%	10.4%
Bank Service Charges	871	\$520	\$540	\$525	\$525	0.2%	0.0%
Telephone	531	\$2,674	\$11,027	\$5,103	\$142	-52.0%	-97.2%
Miscellaneous Objects	876 - 899	\$226	\$165	\$4,819	\$68	-26.1%	-98.6%
Teacher Retirement Fund, After 7-1-95	216	\$10,308	\$9,739	\$9,709	\$37	-75.5%	-99.6%
Other Professional and Technical Services	319	\$0	\$400	\$350	\$0	NA	-100.0%
Water and Sewage	411	\$2,438	\$4,392	\$4,733	\$0	-100.0%	-100.0%
Connectivity	744	\$0	\$3,780	\$0	\$0	NA	NΑ
Professional Development	748	\$0	\$4,512	\$0	\$0	NA	NA
Overhead and Operational Total		\$1,957,604	\$2,087,367	\$2,575,142	\$2,408,932	5.3%	-6.5%
		Non Operati	ional				
Construction Services	450	\$833,251	\$430,858	\$521,696	\$501,039	-11.9%	-4.0%
Equipment	730	\$175,273	\$277,784	\$215,764	\$76,900	-18.6%	-64.4%
Improvements Other Than Buildings	715	\$173,273	\$277,784	\$0	\$60,426	-18.0% NA	-04.476 NA
Non - Certified Salaries	120	\$51,550	\$51,013	\$51,434	\$55,497	1.9%	7.9%
Certified Salaries	110	\$64,359	\$40,145	\$41,799	\$46,507	-7.8%	11.3%
Repairs and Maintenance Services	430	\$9,216	\$5,579	\$6,626	\$31,805	36.3%	380.0%
Rentals	440	\$50,743	\$43,737	\$31,234	\$26,360	-15.1%	-15.6%
Dues and Fees	810	\$15,031	\$19,929	\$14,941	\$25,227	13.8%	68.8%
	611					3.3%	
Operational Supplies Professional Development	748	\$15,254 \$0	\$7,303	\$7,418	\$17,382	3.5% NA	134.3%
Professional Development Other Burchased Broperty Services	490 - 499	\$0	\$10,406 \$0	\$16,062 \$0	\$16,625	NA NA	3.5% NA
Other Purchased Property Services					\$11,500		
Land and Easements	710	\$300	\$0	\$0	\$11,460	148.6%	NA 15 10/
Social Security Noncertified	211	\$3,845	\$3,903	\$3,935	\$4,529	4.2%	15.1%
Social Security Certified	212	\$4,923	\$3,071	\$3,198	\$3,558	-7.8%	11.3%
Teacher Retirement Fund, After 7-1-95	216	\$4,122	\$2,402	\$3,409	\$2,745	-9.7%	-19.5%
Other Supplies and Materials	615. 660 - 689	\$4,933	\$2,175	\$5,997	\$1,714	-23.2%	-71.4%
Public Employees Retirement Fund	214	\$1,124	\$758	\$850	\$677	-11.9%	-20.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$606	\$324	\$126	\$345	-13.1%	174.4%
Miscellaneous Objects	876 - 899	\$250	\$600	\$1,600	\$150	-12.0%	-90.6%
Computer Hardware	741	\$0	\$0	\$2,048	\$0	NA	-100.0%
Content	747	\$0	\$0	\$9,696	\$0	NA	-100.0%
Non Operational Total		\$1,234,781	\$899,986	\$937,832	\$894,446	-7.7%	-4.6%
Grand Total		\$8,126,486	\$8,114,278	\$8,546,333	\$8,406,907	0.9%	-1.6%
		7-7-27.30	75,1,0	+ -,,- 3 -	+-,,	0.570	2.37