

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

East Porter County School Corp (6510)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,501,260	\$6,624,215	\$6,471,681	\$6,653,051	0.6%	2.8%
Group Health Insurance	222	\$1,307,689	\$1,271,422	\$1,567,533	\$1,643,331	5.9%	4.8%
Other Professional and Technical Services	319	\$810,823	\$861,800	\$854,806	\$916,453	3.1%	7.2%
Social Security Certified	212	\$479,572	\$485,892	\$469,504	\$477,020	-0.1%	1.6%
Teacher Retirement Fund, After 7-1-95	216	\$223,888	\$393,550	\$362,560	\$407,346	16.1%	12.4%
Non - Certified Salaries	120	\$432,379	\$394,450	\$354,234	\$371,134	-3.7%	4.8%
Transfer Tuition to Other School Corps Within State	561	\$196,743	\$270,296	\$300,810	\$258,675	7.1%	-14.0%
Textbooks	630	\$444,272	\$211,567	\$267,330	\$123,329	-27.4%	-53.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$87,283	\$135,205	\$91,976	\$84,282	-0.9%	-8.4%
Licensed Employees	135	\$89,078	\$95,255	\$76,235	\$81,011	-2.3%	6.3%
Operational Supplies	611	\$127,279	\$112,804	\$113,251	\$63,757	-15.9%	-43.7%
Severance/Early Retirement Pay	213	\$43,509	\$42,042	\$49,900	\$47,400	2.2%	-5.0%
Content	747	\$20,458	\$0	\$0	\$42,663	20.2%	NA
Other Supplies and Materials	615, 660 - 689	\$22,132	\$17,213	\$8,291	\$36,014	12.9%	334.4%
Travel	580	\$19,566	\$12,648	\$18,813	\$29,272	10.6%	55.6%
Social Security Noncertified	211	\$35,630	\$31,946	\$29,647	\$28,543	-5.4%	-3.7%
Other Group Insurance Authorized by Statute	224	\$17,862	\$15,638	\$9,062	\$20,277	3.2%	123.8%
Group Life Insurance	221	\$13,086	\$12,747	\$14,764	\$15,926	5.0%	7.9%
Instruction Services	311	\$73,555	\$11,218	\$16,468	\$15,479	-32.3%	-6.0%
Nonlicensed Employees	136	\$3,487	\$22,795	\$24,413	\$10,231	30.9%	-58.1%
Library Books	640	\$11,297	\$5,618	\$4,402	\$5,035	-18.3%	14.4%
Professional Development	748	\$0	\$0	\$0	\$4,348	NA	NA
Public Employees Retirement Fund	214	\$2,154	\$3,471	\$2,234	\$2,403	2.8%	7.6%
Unemployment Insurance	230	\$689	\$3,036	\$101	\$1,183	14.5%	1074.7%
Miscellaneous Objects	876 - 899	\$913	\$941	\$1,659	\$1,094	4.6%	-34.1%
Periodicals	650	\$5,671	\$8,117	\$9,798	\$1,030	-34.7%	-89.5%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$453	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$10	NA	NA
Other Employee Benefits	241 - 290	\$1,239	-\$600	\$122	\$0	-100.0%	-100.0%
Computer Hardware	741	\$40,282	\$19,730	\$0	\$0	-100.0%	NA
Equipment	730	\$69,952	\$30,550	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$39	\$535	\$0	NA	-100.0%
Buildings	720	\$1,936	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$199	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$11,083,883	\$11,093,605	\$11,120,127	\$11,340,751	0.6%	2.0%
Student Instructional Support							
Certified Salaries	110	\$856,533	\$862,025	\$889,826	\$823,956	-1.0%	-7.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$380,644	\$382,527	\$402,021	\$405,700	1.6%	0.9%
Group Health Insurance	222	\$241,930	\$203,591	\$253,841	\$258,149	1.6%	1.7%
Teacher Retirement Fund, After 7-1-95	216	\$44,926	\$65,880	\$52,815	\$65,185	9.8%	23.4%
Social Security Certified	212	\$65,005	\$65,357	\$67,003	\$61,718	-1.3%	-7.9%
Public Employees Retirement Fund	214	\$23,153	\$35,631	\$32,691	\$34,815	10.7%	6.5%
Social Security Noncertified	211	\$28,020	\$27,676	\$28,952	\$29,263	1.1%	1.1%
Operational Supplies	611	\$15,531	\$15,100	\$12,432	\$15,473	-0.1%	24.5%
Other Employee Benefits	241 - 290	\$17,183	\$13,653	\$13,114	\$10,000	-12.7%	-23.7%
Other Professional and Technical Services	319	\$5,620	\$6,915	\$9,880	\$7,162	6.2%	-27.5%
Severance/Early Retirement Pay	213	\$11,091	\$9,795	\$7,100	\$6,600	-12.2%	-7.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,946	\$12,954	\$10,761	\$6,053	-3.4%	-43.8%
Nonlicensed Employees	136	\$3,049	\$4,314	\$3,550	\$4,212	8.4%	18.6%
Postage and Postage Machine Rental	532	\$2,685	\$3,271	\$5,947	\$4,094	11.1%	-31.2%
Travel	580	\$5,221	\$3,173	\$3,237	\$2,896	-13.7%	-10.5%
Group Life Insurance	221	\$2,259	\$1,908	\$1,906	\$1,927	-3.9%	1.1%
Dues and Fees	810	\$1,650	\$409	\$3,785	\$1,665	0.2%	-56.0%
Other Group Insurance Authorized by Statute	224	\$2,807	\$2,417	\$878	\$0	-100.0%	-100.0%
Licensed Employees	135	\$0	\$0	\$60	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$2,597	\$0	NA	-100.0%
Equipment	730	\$102	\$0	\$0	\$0	-100.0%	NA
Telephone	531	\$0	\$500	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,714,355	\$1,717,093	\$1,802,398	\$1,738,870	0.4%	-3.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,760,257	\$1,768,101	\$1,810,247	\$1,836,045	1.1%	1.4%
Heating and Cooling for Buildings - Electricity	621	\$483,579	\$489,064	\$515,386	\$592,099	5.2%	14.9%
Operational Supplies	611	\$536,564	\$550,300	\$570,590	\$542,742	0.3%	-4.9%
Group Health Insurance	222	\$347,766	\$281,966	\$306,726	\$307,046	-3.1%	0.1%
Other Purchased Services	593	\$91,569	\$372,255	\$388,408	\$244,104	27.8%	-37.2%
Repairs and Maintenance Services	430	\$167,759	\$130,875	\$196,159	\$239,726	9.3%	22.2%
Insurance	520	\$192,555	\$198,456	\$210,198	\$210,945	2.3%	0.4%
Heating and Cooling for Buildings - Gas	622	\$151,965	\$163,676	\$216,011	\$188,742	5.6%	-12.6%
Certified Salaries	110	\$129,240	\$147,868	\$166,932	\$166,788	6.6%	-0.1%
Social Security Noncertified	211	\$135,181	\$136,401	\$140,348	\$141,933	1.2%	1.1%
Gasoline and Lubricants	613	\$145,980	\$152,913	\$134,648	\$119,255	-4.9%	-11.4%
Equipment	730	\$4,691	\$1,039	\$13,691	\$112,162	121.1%	719.2%
Public Employees Retirement Fund	214	\$46,947	\$77,044	\$69,822	\$71,295	11.0%	2.1%
Other Professional and Technical Services	319	\$30,185	\$27,356	\$38,949	\$67,998	22.5%	74.6%
Nonlicensed Employees	136	\$35,712	\$45,761	\$61,729	\$63,761	15.6%	3.3%

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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	\$15,262	\$33,089	\$39,601	\$62,359	42.2%	57.5%
Student Transportation Services	510	\$41,077	\$42,141	\$38,635	\$35,339	-3.7%	-8.5%
Water and Sewage	411	\$23,993	\$24,810	\$25,100	\$27,257	3.2%	8.6%
Vehicles	731	\$0	\$0	\$0	\$25,193	NA	NA
Board Member Compensation	115	\$30,033	\$30,800	\$34,367	\$24,933	-4.5%	-27.4%
Telephone	531	\$22,455	\$20,985	\$21,832	\$24,766	2.5%	13.4%
Removal of Refuse and Garbage	412	\$14,781	\$12,165	\$18,185	\$19,592	7.3%	7.7%
Dues and Fees	810	\$18,656	\$15,934	\$18,878	\$18,995	0.5%	0.6%
Travel	580	\$9,743	\$11,883	\$16,710	\$13,127	7.7%	-21.4%
Miscellaneous Objects	876 - 899	\$21,270	\$10,535	\$18,638	\$12,848	-11.8%	-31.1%
Social Security Certified	212	\$9,711	\$11,479	\$12,535	\$11,873	5.2%	-5.3%
Group Life Insurance	221	\$2,024	\$5,143	\$4,899	\$4,848	24.4%	-1.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,526	\$4,861	\$4,032	\$3,968	12.0%	-1.6%
Teacher Retirement Fund, After 7-1-95	216	\$1,594	\$4,258	\$3,731	\$3,624	22.8%	-2.9%
Severance/Early Retirement Pay	213	\$4,200	\$4,763	\$1,000	\$3,200	-6.6%	220.0%
Content	747	\$2,170	\$0	\$9,935	\$3,200	10.2%	-67.8%
Other Employee Benefits	241 - 290	\$4,311	\$3,728	\$2,195	\$2,785	-10.3%	26.9%
Postage and Postage Machine Rental	532	\$4,320	\$2,066	\$2,537	\$2,398	-13.7%	-5.5%
Advertising	540	\$1,917	\$1,939	\$3,943	\$2,341	5.1%	-40.6%
Light and Power - Other Than Heating and Cooling	625	\$932	\$1,011	\$4,195	\$1,708	16.3%	-59.3%
Computer Hardware	741	\$1,131	\$1,764	\$8,611	\$1,678	10.4%	-80.5%
Other Technology Hardware	746	\$0	\$0	\$0	\$1,678	NA	NA
Textbooks	630	\$0	\$0	\$0	\$1,158	NA	NA
Official Bond Premiums	525	\$705	\$638	\$725	\$961	8.1%	32.6%
Rentals	440	\$0	\$440	\$345	\$478	NA	38.6%
Periodicals	650	\$0	\$444	\$945	\$137	NA	-85.5%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$57	NA	NA
Cleaning Services	420	\$0	\$0	\$0	\$41	NA	NA
Other Group Insurance Authorized by Statute	224	\$1,731	\$1,390	\$499	\$0	-100.0%	-100.0%
Awards	875	\$2,500	\$2,500	\$3,000	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$0	\$0	\$404	\$0	NA	-100.0%
Transfer Tuition - Other	569	\$407	\$694	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$4,497,398	\$4,792,534	\$5,135,320	\$5,215,186	3.8%	1.6%
Non Operational							
Redemption of Principal	831	\$3,298,911	\$3,466,030	\$3,679,380	\$3,847,280	3.9%	4.6%
Interest	832	\$2,238,524	\$2,085,901	\$1,919,498	\$1,750,518	-6.0%	-8.8%
Rentals	440	\$609,926	\$614,557	\$661,106	\$615,995	0.2%	-6.8%
Computer Hardware	741	\$499,520	\$438,081	\$344,005	\$457,292	-2.2%	32.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Content	747	\$190,345	\$149,289	\$221,597	\$237,834	5.7%	7.3%
Equipment	730	\$98,440	\$166,028	\$144,755	\$201,858	19.7%	39.4%
Buildings	720	\$518,297	\$247,408	\$875,479	\$189,460	-22.2%	-78.4%
Non - Certified Salaries	120	\$144,404	\$147,184	\$158,207	\$161,168	2.8%	1.9%
Improvements Other Than Buildings	715	\$6,271	\$26,815	\$15,937	\$115,080	107.0%	622.1%
Certified Salaries	110	\$80,353	\$70,840	\$82,905	\$86,186	1.8%	4.0%
Other Professional and Technical Services	319	\$91,135	\$76,886	\$26,369	\$20,325	-31.3%	-22.9%
Social Security Noncertified	211	\$8,445	\$11,110	\$11,391	\$12,140	9.5%	6.6%
Repairs and Maintenance Services	430	\$0	\$9,170	\$15,346	\$7,339	NA	-52.2%
Teacher Retirement Fund, After 7-1-95	216	\$884	\$5,347	\$5,369	\$6,927	67.3%	29.0%
Social Security Certified	212	\$4,649	\$5,172	\$5,015	\$6,199	7.5%	23.6%
Public Employees Retirement Fund	214	\$4	\$723	\$363	\$690	260.2%	90.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$309	\$1,250	\$604	\$632	19.6%	4.7%
Advertising	540	\$261	\$219	\$0	\$478	16.3%	NA
Wireless Equipment	743	\$0	\$0	\$0	\$368	NA	NA
Operational Supplies	611	\$122	\$0	\$372	\$121	-0.2%	-67.5%
Construction Services	450	\$619,224	\$0	\$6,857	\$0	-100.0%	-100.0%
Land and Easements	710	\$20	\$0	\$0	\$0	-100.0%	NA
Group Health Insurance	222	-\$1,369	\$21	\$0	\$0	NA	NA
Connectivity	744	\$0	\$1,795	\$5,350	\$0	NA	-100.0%
Instruction Services	311	\$0	\$5,000	\$0	\$0	NA	NA
Vehicles	731	\$33,034	\$22,845	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$300	\$0	\$0	NA	NA
Group Life Insurance	221	-\$11	\$0	\$0	\$0	NA	NA
Non Operational Total		\$8,441,696	\$7,551,971	\$8,179,907	\$7,717,890	-2.2%	-5.6%
Grand Total		\$25,737,331	\$25,155,203	\$26,237,752	\$26,012,696	0.3%	-0.9%