

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Goshen Community Schools (2315)**

| Goshen Community Schools (2315) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|----------------|----------------|----------------|----------------|---|--|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$23,868,359 | \$24,294,726 | \$25,764,423 | \$26,135,951 | 2% | 1% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$7,010,530 | \$6,199,465 | \$6,307,500 | \$7,298,147 | 1% | 16% |
| Noncertified Salaries (120) | \$4,869,624 | \$5,243,728 | \$5,845,612 | \$6,205,152 | 6% | 6% |
| Group Health Insurance (222) | \$3,332,075 | \$3,522,483 | \$3,635,709 | \$3,292,717 | 0% | -9% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$1,691,767 | \$1,793,547 | \$1,952,464 | \$2,060,608 | 5% | 6% |
| Social Security-Certified Employee Retirement (212) | \$1,749,216 | \$1,774,011 | \$1,894,941 | \$1,897,203 | 2% | 0% |
| Computer Hardware (741) | \$442,520 | \$425,594 | \$857,136 | \$913,828 | 20% | 7% |
| Public Employees Retirement Fund (214) | \$516,830 | \$540,179 | \$661,801 | \$751,972 | 10% | 14% |
| Operational Supplies (611) | \$603,392 | \$559,248 | \$497,658 | \$555,356 | -2% | 12% |
| Textbooks (630) | \$447,383 | \$719,036 | \$862,584 | \$521,716 | 4% | -40% |
| Social Security-Noncertified Employee Retirement (211) | \$357,461 | \$401,467 | \$427,270 | \$449,954 | 6% | 5% |
| Other Employee Benefits (241 to 290) | \$707,716 | \$544,512 | \$464,116 | \$441,318 | -11% | -5% |
| Nonlicensed Employees Temporary Salaries (136) | \$416,869 | \$452,500 | \$360,664 | \$435,662 | 1% | 21% |
| Purchased Professional and Technical Instruction Services (311) | \$617,164 | \$389,726 | \$534,022 | \$338,715 | -14% | -37% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$457,007 | \$417,953 | \$297,021 | \$306,058 | -10% | 3% |
| Other Purchased Professional and Technical Services (319) | \$68,623 | \$32,490 | \$212,071 | \$266,106 | 40% | 25% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$281,507 | \$281,576 | \$278,767 | \$246,591 | -3% | -12% |
| Equipment (730) | \$152,930 | \$14,861 | \$50,745 | \$221,746 | 10% | 337% |
| Licensed Employees Temporary Salaries (135) | \$376,844 | \$363,352 | \$252,507 | \$217,969 | -13% | -14% |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$244,058 | \$165,479 | \$118,724 | \$205,723 | -4% | 73% |
| Purchased Professional and Technical Board of Education Services (318) | \$391,313 | \$384,672 | \$325,071 | \$143,240 | -22% | -56% |
| Travel (580) | \$96,683 | \$103,563 | \$133,467 | \$140,900 | 10% | 6% |
| Group Life Insurance (221) | \$29,124 | \$28,066 | \$27,978 | \$134,456 | 47% | 381% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$67,203 | \$126,636 | \$102,638 | \$93,702 | 9% | -9% |
| Transfer Tuition to Private Sources (563) | \$117,694 | \$139,939 | \$98,972 | \$92,331 | -6% | -7% |
| Other Technology Hardware (746) | \$36,771 | \$58,793 | \$404,838 | \$89,029 | 25% | -78% |
| Library Books (640) | \$67,752 | \$71,416 | \$125,546 | \$52,707 | -6% | -58% |
| Purchased Professional and Technical Staff Services (314) | \$31,554 | \$33,710 | \$19,756 | \$39,968 | 6% | 102% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$71,315 | \$27,336 | \$78,196 | \$39,240 | -14% | -50% |
| Postage and Postage Machine Rental (532) | \$27,315 | \$26,547 | \$27,248 | \$37,463 | 8% | 37% |
| Wireless Equipment (743) | \$9,910 | \$93,797 | \$130,013 | \$15,848 | 12% | -88% |
| Other Communication Services (533 to 539) | \$0 | \$0 | \$0 | \$10,860 | N/A | N/A |
| Purchased Property Services; Rentals (440) | \$226,526 | \$225,244 | \$156,719 | \$8,100 | -57% | -95% |
| Student Transportation Purchased From Another School Corporation Within The State (511) | \$16,001 | \$14,520 | \$9,874 | \$6,266 | -21% | -37% |
| Telephone (531) | \$1,123 | \$1,871 | \$2,057 | \$3,382 | 32% | 64% |

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Biannual Financial Report Data
Goshen Community Schools (2315)**

| Goshen Community Schools (2315) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|---------------------|---------------------|---------------------|---------------------|---|--|
| Other General Supplies (615, 660 to 689) | \$37,608 | \$15,949 | \$10,257 | \$3,002 | -47% | -71% |
| Purchased Services; Student Transportation Services (510) | \$5,203 | \$105 | \$0 | \$1,587 | -26% | N/A |
| Unemployment compensation (230) | \$18,492 | \$12,299 | \$1,693 | \$711 | -56% | -58% |
| Purchased Professional and Technical Data Processing Services (316) | \$3,334 | \$4,000 | \$4,000 | \$667 | -33% | -83% |
| Telecommunications Equipment (745) | \$36,296 | \$0 | \$0 | \$313 | -70% | N/A |
| Other Purchased Services (593) | \$25,879 | \$29,279 | \$16,528 | \$0 | -100% | -100% |
| Purchased Professional and Technical Pupil Services (313) | \$5,500 | \$21,284 | \$4,325 | \$0 | -100% | -100% |
| Purchased Property Services; Construction Services (450) | \$13,946 | \$4,068 | \$0 | \$0 | -100% | N/A |
| Connectivity (744) | \$146,342 | \$0 | \$0 | \$0 | -100% | N/A |
| Utility Services Removal of Refuse and Garbage (412) | \$279 | \$0 | \$0 | \$0 | -100% | N/A |
| Technology Related Professional Development (748) | \$3,645 | \$36,739 | \$0 | \$0 | -100% | N/A |
| Periodicals (650) | \$990 | \$320 | \$0 | \$0 | -100% | N/A |
| Workers Compensation Insurance (225) | \$109,776 | \$106,371 | \$116,906 | \$0 | -100% | -100% |
| Severance/Early Retirement Pay (213) | \$3,913 | \$0 | \$0 | \$0 | -100% | N/A |
| Transfer Tuition to Educational Service Agencies Within the State (564) | \$32,708 | \$0 | \$0 | \$0 | -100% | N/A |
| Student Academic Achievement Total | \$49,846,074 | \$49,702,457 | \$53,071,818 | \$53,676,266 | 2% | 1% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$3,356,300 | \$4,060,511 | \$4,353,549 | \$4,321,709 | 7% | -1% |
| Noncertified Salaries (120) | \$1,383,401 | \$1,353,836 | \$1,440,514 | \$1,456,224 | 1% | 1% |
| Group Health Insurance (222) | \$555,759 | \$581,630 | \$683,114 | \$602,822 | 2% | -12% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$224,719 | \$300,867 | \$358,972 | \$357,424 | 12% | 0% |
| Social Security-Certified Employee Retirement (212) | \$248,001 | \$287,770 | \$305,636 | \$307,787 | 6% | 1% |
| Public Employees Retirement Fund (214) | \$146,828 | \$147,984 | \$164,547 | \$182,552 | 6% | 11% |
| Other Employee Benefits (241 to 290) | \$131,186 | \$111,336 | \$91,536 | \$106,207 | -5% | 16% |
| Social Security-Noncertified Employee Retirement (211) | \$90,810 | \$97,218 | \$101,796 | \$103,542 | 3% | 2% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$51,500 | \$54,100 | \$58,400 | \$89,980 | 15% | 54% |
| Purchased Professional and Technical Staff Services (314) | \$66,374 | \$68,486 | \$68,601 | \$62,950 | -1% | -8% |
| Operational Supplies (611) | \$51,858 | \$79,268 | \$53,326 | \$61,998 | 5% | 16% |
| Travel (580) | \$25,009 | \$35,519 | \$37,193 | \$33,477 | 8% | -10% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$31,185 | \$30,347 | \$24,743 | \$26,628 | -4% | 8% |
| Other Purchased Professional and Technical Services (319) | \$12,911 | \$22,042 | \$20,774 | \$24,426 | 17% | 18% |
| Severance/Early Retirement Pay (213) | \$29,300 | \$29,300 | \$24,650 | \$20,000 | -9% | -19% |
| Computer Hardware (741) | \$5,335 | \$6,174 | \$3,966 | \$18,006 | 36% | 354% |
| Purchased Professional and Technical Pupil Services (313) | \$0 | \$0 | \$0 | \$17,841 | N/A | N/A |
| Equipment (730) | \$2,841 | \$6,533 | \$12,184 | \$9,072 | 34% | -26% |

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Biannual Financial Report Data
Goshen Community Schools (2315)

| Goshen Community Schools (2315) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|---|------------------------------------|
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$17,846 | \$69,261 | \$10,943 | \$4,920 | -28% | -55% |
| Group Life Insurance (221) | \$3,595 | \$3,998 | \$4,155 | \$4,261 | 4% | 3% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$1,228 | \$1,194 | \$3,042 | \$3,920 | 34% | 29% |
| Postage and Postage Machine Rental (532) | \$1,102 | \$1,079 | \$2,025 | \$2,009 | 16% | -1% |
| Other Technology Hardware (746) | \$0 | \$0 | \$1,000 | \$164 | N/A | -84% |
| Purchased Professional and Technical Instruction Services (311) | \$0 | \$0 | \$0 | \$96 | N/A | N/A |
| Other Purchased Services (593) | \$48,800 | \$14,024 | \$3,030 | \$0 | -100% | -100% |
| Unemployment compensation (230) | \$5,383 | \$0 | \$0 | \$0 | -100% | N/A |
| Workers Compensation Insurance (225) | \$11,032 | \$16,569 | \$17,425 | \$0 | -100% | -100% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$2,605 | \$7,419 | \$0 | \$0 | -100% | N/A |
| Licensed Employees Temporary Salaries (135) | \$5,300 | \$2,034 | \$0 | \$0 | -100% | N/A |
| Student Instructional Support Total | \$6,510,206 | \$7,388,499 | \$7,845,123 | \$7,818,014 | 5% | 0% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$4,659,492 | \$4,619,776 | \$4,682,415 | \$4,387,826 | -1% | -6% |
| Operational Supplies (611) | \$1,606,198 | \$1,558,003 | \$1,616,308 | \$1,152,843 | -8% | -29% |
| Light and Power - Other than Heating and Cooling (625) | \$858,601 | \$892,988 | \$928,451 | \$941,881 | 2% | 1% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$649,445 | \$737,417 | \$856,642 | \$896,016 | 8% | 5% |
| Food Purchases (614) | \$151,311 | \$305,801 | \$360,038 | \$836,256 | 53% | 132% |
| Certified Salaries (110) | \$607,279 | \$733,146 | \$699,044 | \$694,480 | 3% | -1% |
| Group Health Insurance (222) | \$648,043 | \$737,624 | \$697,231 | \$587,826 | -2% | -16% |
| Public Employees Retirement Fund (214) | \$471,831 | \$467,814 | \$493,049 | \$508,203 | 2% | 3% |
| Heating and Cooling for Buildings - Gas (622) | \$284,649 | \$270,189 | \$240,603 | \$377,528 | 7% | 57% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0 | \$0 | \$12,085 | \$360,224 | N/A | > 500% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$211,885 | \$254,734 | \$281,010 | \$321,217 | 11% | 14% |
| Social Security-Noncertified Employee Retirement (211) | \$316,796 | \$310,359 | \$313,067 | \$299,594 | -1% | -4% |
| Gasoline and Lubricants (613) | \$264,403 | \$308,585 | \$334,770 | \$299,506 | 3% | -11% |
| Workers Compensation Insurance (225) | \$91,676 | \$147,013 | \$134,345 | \$295,039 | 34% | 120% |
| Vehicles (731) | \$0 | \$0 | \$0 | \$220,805 | N/A | N/A |
| Equipment (730) | \$135 | \$321,235 | \$534,709 | \$118,034 | 444% | -78% |
| Utility Services Water and Sewage (411) | \$99,615 | \$125,622 | \$137,989 | \$111,602 | 3% | -19% |
| Purchased Professional and Technical Staff Services (314) | \$4,004 | \$12,863 | \$101,269 | \$105,612 | 127% | 4% |
| Severance/Early Retirement Pay (213) | \$255,517 | \$155,731 | \$165,030 | \$100,502 | -21% | -39% |
| Social Security-Certified Employee Retirement (212) | \$64,358 | \$74,369 | \$69,350 | \$64,340 | 0% | -7% |
| Other General Supplies (615, 660 to 689) | \$143,785 | \$137,513 | \$95,786 | \$60,839 | -19% | -36% |
| Purchased Property Services; Rentals (440) | \$76,296 | \$58,823 | \$82,233 | \$56,381 | -7% | -31% |

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| Goshen Community Schools (2315) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Purchased Professional and Technnical Board of Education Services (318) | \$12,271 | \$38,035 | \$78,675 | \$44,013 | 38% | -44% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$53,742 | \$63,390 | \$43,623 | \$43,314 | -5% | -1% |
| Other Communication Services (533 to 539) | \$13,057 | \$11,722 | \$12,111 | \$39,814 | 32% | 229% |
| Utility Services Removal of Refuse and Garbage (412) | \$36,435 | \$38,676 | \$39,421 | \$37,948 | 1% | -4% |
| Other Purchased Professional and Technical Services (319) | \$25,498 | \$7,858 | \$19,751 | \$36,037 | 9% | 82% |
| Student Transportation Purchased From Another School Corporation Within The State (511) | \$2,319 | \$27,000 | \$7,000 | \$32,371 | 93% | 362% |
| Travel (580) | \$14,629 | \$28,298 | \$37,088 | \$29,978 | 20% | -19% |
| Other Employee Benefits (241 to 290) | \$50,891 | \$34,268 | \$16,083 | \$27,240 | -14% | 69% |
| Computer Hardware (741) | \$0 | \$6,793 | \$13,145 | \$27,140 | N/A | 106% |
| Connectivity (744) | \$99,715 | \$77,864 | \$129,028 | \$25,186 | -29% | -80% |
| Bank Service Charges (871) | \$3,850 | \$3,136 | \$3,753 | \$23,813 | 58% | > 500% |
| Tires and Repairs (612) | \$25,304 | \$27,077 | \$15,988 | \$22,569 | -3% | 41% |
| Dues and Fees (810) | \$23,273 | \$16,213 | \$21,981 | \$18,289 | -6% | -17% |
| Overtime Salaries (140) | \$16,829 | \$25,748 | \$27,693 | \$15,661 | -2% | -43% |
| Purchased Professional and Technnical Data Processing Services (316) | \$0 | \$0 | \$8,205 | \$15,245 | N/A | 86% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$126,498 | \$71,619 | \$51,796 | \$14,861 | -41% | -71% |
| Board Members Compensation (115) | \$14,000 | \$14,000 | \$14,000 | \$14,000 | 0% | 0% |
| Other purchased property services (490 to 499) | \$0 | \$0 | \$0 | \$13,179 | N/A | N/A |
| Other Technology Hardware (746) | \$0 | \$0 | \$0 | \$12,581 | N/A | N/A |
| Advertising (540) | \$8,040 | \$7,002 | \$5,822 | \$9,135 | 3% | 57% |
| Nonlicensed Employees Temporary Salaries (136) | \$0 | \$0 | \$0 | \$8,879 | N/A | N/A |
| Pre-2008 object code - temporary salaries (header) (130) | \$13,390 | \$15,715 | \$18,923 | \$8,672 | -10% | -54% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$2,957 | \$4,549 | \$8,612 | \$8,470 | 30% | -2% |
| Postage and Postage Machine Rental (532) | \$13,856 | \$12,776 | \$10,784 | \$7,411 | -14% | -31% |
| Telephone (531) | \$31,106 | \$31,948 | \$9,860 | \$7,335 | -30% | -26% |
| Miscellaneous Objects (876 to 899) | \$0 | \$12,303 | \$4,690 | \$4,875 | N/A | 4% |
| Official Bond Premiums (525) | \$2,295 | \$3,396 | \$3,348 | \$3,110 | 8% | -7% |
| Group Life Insurance (221) | \$2,737 | \$2,574 | \$2,613 | \$3,072 | 3% | 18% |
| Purchased Services; Student Transportation Services (510) | \$7,719 | \$1,059 | \$43,651 | \$1,681 | -32% | -96% |
| Other Public or Private Utility Services (419) | \$3,210 | \$3,383 | \$3,401 | \$703 | -32% | -79% |
| Unemployment compensation (230) | -\$45 | -\$90 | \$8,761 | \$392 | N/A | -96% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$2,523 | \$5,726 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$12,071,418 | \$12,821,644 | \$13,495,231 | \$13,353,529 | 3% | -1% |
| Nonoperational | | | | | | |
| Redemption of Principal (831) | \$7,255,609 | \$7,543,753 | \$7,715,662 | \$8,104,496 | 3% | 5% |

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Goshen Community Schools (2315)

| Goshen Community Schools (2315) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Interest on Bonds or Notes (832) | \$3,287,498 | \$3,017,800 | \$2,745,046 | \$2,050,641 | -11% | -25% |
| Purchased Property Services; Construction Services (450) | \$1,242,472 | \$1,442,014 | \$329,104 | \$607,613 | -16% | 85% |
| Certified Salaries (110) | \$326,875 | \$327,519 | \$345,668 | \$341,948 | 1% | -1% |
| Other Purchased Professional and Technical Services (319) | \$308,277 | \$273,526 | \$366,805 | \$308,985 | 0% | -16% |
| Equipment (730) | \$225,744 | \$277,282 | \$167,367 | \$257,478 | 3% | 54% |
| Improvements Other Than Buildings (715) | \$239,945 | \$233,851 | \$288,772 | \$160,202 | -10% | -45% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$1,018 | \$10,054 | \$3,818 | \$120,134 | 230% | > 500% |
| Noncertified Salaries (120) | \$69,360 | \$66,874 | \$59,730 | \$50,194 | -8% | -16% |
| Purchased Property Services; Rentals (440) | \$1,017,190 | \$533,210 | \$570,095 | \$24,737 | -61% | -96% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$21,272 | \$18,795 | \$18,639 | \$16,727 | -6% | -10% |
| Operational Supplies (611) | -\$472 | \$8,190 | \$15,843 | \$15,561 | N/A | -2% |
| Social Security-Noncertified Employee Retirement (211) | \$11,152 | \$13,879 | \$13,955 | \$14,810 | 7% | 6% |
| Social Security-Certified Employee Retirement (212) | \$17,184 | \$15,360 | \$16,238 | \$14,296 | -4% | -12% |
| Computer Hardware (741) | \$37,092 | \$0 | \$0 | \$11,150 | -26% | N/A |
| Land and Easements (710) | \$58,419 | \$8,079 | \$51,002 | \$9,991 | -36% | -80% |
| Public Employees Retirement Fund (214) | \$5,017 | \$7,552 | \$8,581 | \$9,796 | 18% | 14% |
| Other Technology Hardware (746) | \$13,620 | \$2,076 | \$4,657 | \$4,722 | -23% | 1% |
| Bank Service Charges (871) | \$4,075 | \$3,650 | \$5,200 | \$2,200 | -14% | -58% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$985 | \$983 | \$1,813 | \$1,941 | 18% | 7% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$48 | \$126 | \$597 | \$1,250 | 126% | 109% |
| Group Life Insurance (221) | \$40 | \$40 | \$40 | \$40 | 0% | 0% |
| Travel (580) | \$5,672 | \$87 | \$840 | \$35 | -72% | -96% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$600 | \$0 | \$0 | \$0 | -100% | N/A |
| Other Employee Benefits (241 to 290) | \$0 | \$28 | \$0 | \$0 | N/A | N/A |
| Telecommunications Equipment (745) | -\$11,195 | \$799 | \$32,569 | \$0 | N/A | -100% |
| Textbooks (630) | \$81,803 | \$0 | \$0 | \$0 | -100% | N/A |
| Workers Compensation Insurance (225) | \$659 | \$1,191 | \$1,227 | \$0 | -100% | -100% |
| Buildings (720) | \$0 | \$153,178 | \$0 | \$0 | N/A | N/A |
| Other Purchased Services (593) | \$0 | \$28,833 | \$35,961 | \$0 | N/A | -100% |
| Technology Related Professional Development (748) | \$1,136 | \$2,302 | \$0 | \$0 | -100% | N/A |
| Unemployment compensation (230) | \$307 | \$38 | -\$108 | -\$97 | N/A | N/A |
| Nonoperational Total | \$14,221,402 | \$13,991,068 | \$12,799,119 | \$12,128,849 | -4% | -5% |
| Grand Total | \$82,649,099 | \$83,903,669 | \$87,211,290 | \$86,976,657 | 1% | 0% |