

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenfield-Central Com Schools (3125)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,792,954	\$1,805,879	\$1,723,930	\$2,696,556	10.74%	56.42%
Non - Certified Salaries	120	\$626,515	\$665,745	\$699,069	\$975,380	11.70%	39.53%
Teacher Retirement Fund, After 7-1-95	216	\$129,791	\$127,652	\$135,970	\$201,212	11.58%	47.98%
Social Security Certified	212	\$127,712	\$128,100	\$123,054	\$189,911	10.43%	54.33%
Group Health Insurance	222	\$0	\$0	\$0	\$119,739	NA	NA
Other Employee Benefits	241 - 290	\$64,619	\$75,216	\$59,435	\$93,567	9.70%	57.43%
Public Employees Retirement Fund	214	\$43,478	\$55,945	\$60,749	\$89,539	19.79%	47.39%
Social Security Noncertified	211	\$45,973	\$48,527	\$50,634	\$69,178	10.76%	36.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,349	\$12,889	\$7,487	\$14,329	1.79%	91.38%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$12,773	NA	NA
Other Communication Services	533 - 539	\$10,003	\$14,458	\$12,077	\$12,604	5.95%	4.36%
Operational Supplies	611	\$4,264	\$5,878	\$3,093	\$7,097	13.58%	129.48%
Group Life Insurance	221	\$0	\$0	\$0	\$6,730	NA	NA
Content	747	\$0	\$26,409	\$42,102	\$4,320	NA	-89.74%
Other Professional and Technical Services	319	\$720	\$988	\$2,470	\$4,070	54.19%	64.78%
Repairs and Maintenance Services	430	\$1,511	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$66,410	\$66,410	\$66,410	\$0	-100.00%	-100.00%
Travel	580	\$0	\$0	\$965	\$0	NA	-100.00%
Student Instructional Support Total		\$2,927,299	\$3,034,095	\$2,987,444	\$4,497,005	11.33%	50.53%
Student Academic Achievement							
Certified Salaries	110	\$11,320,761	\$11,024,052	\$11,150,189	\$12,830,830	3.18%	15.07%
Non - Certified Salaries	120	\$1,372,109	\$1,424,854	\$1,425,389	\$1,762,316	6.46%	23.64%
Teacher Retirement Fund, After 7-1-95	216	\$740,461	\$803,008	\$867,033	\$981,962	7.31%	13.26%
Social Security Certified	212	\$827,081	\$802,981	\$811,991	\$919,062	2.67%	13.19%
Operational Supplies	611	\$512,502	\$649,138	\$374,321	\$631,439	5.36%	68.69%
Other Employee Benefits	241 - 290	\$447,118	\$437,000	\$435,980	\$500,532	2.86%	14.81%
Group Health Insurance	222	\$28,457	\$70,390	\$62,854	\$463,922	100.94%	638.09%
Transfer Tuition - Other	569	\$2,545,714	\$2,536,363	\$2,461,024	\$391,101	-37.39%	-84.11%
Nonlicensed Employees	136	\$159,623	\$172,049	\$205,472	\$160,974	0.21%	-21.66%
Social Security Noncertified	211	\$103,667	\$107,511	\$107,534	\$133,027	6.43%	23.71%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$53,576	\$64,077	\$61,034	\$132,790	25.47%	117.57%
Teacher Retirement Fund, Prior to 7-1-95	215	\$133,742	\$107,983	\$83,052	\$106,873	-5.45%	28.68%
Licensed Employees	135	\$89,090	\$59,035	\$52,658	\$76,215	-3.83%	44.73%
Other Group Insurance Authorized by Statute	224	\$1,303	\$5,427	\$4,122	\$68,756	169.50%	1567.91%
Construction Services	450	\$9,835	\$10,116	\$5,443	\$60,902	57.75%	1019.00%
Library Books	640	\$15,614	\$27,546	\$30,689	\$26,061	13.66%	-15.08%
Group Life Insurance	221	\$391	\$991	\$853	\$20,346	168.64%	2286.36%
Pre-2008 Object Code - Temporary Salaries	130	\$14,188	\$13,000	\$13,000	\$14,200	0.02%	9.23%
Public Employees Retirement Fund	214	\$11,795	\$11,817	\$12,614	\$12,852	2.17%	1.88%
Postage and Postage Machine Rental	532	\$13,403	\$9,797	\$12,395	\$12,416	-1.90%	0.17%
Board of Education Services	318	\$0	\$0	\$0	\$10,000	NA	NA
Travel	580	\$1,165	\$4,571	\$4,268	\$7,851	61.13%	83.95%
Miscellaneous Objects	876 - 899	\$459,161	\$436,394	\$317,773	\$7,617	-64.11%	-97.60%
Repairs and Maintenance Services	430	\$1,186	\$6,492	\$7,053	\$5,794	48.69%	-17.84%
Dues and Fees	810	\$4,987	\$4,989	\$5,000	\$5,000	0.07%	0.00%
Equipment	730	\$13,224	\$556	\$3,091	\$3,270	-29.49%	5.78%
Instruction Services	311	\$0	\$0	\$0	\$2,000	NA	NA
Rentals	440	\$3,000	\$2,250	\$1,500	\$1,500	-15.91%	0.00%
Other Supplies and Materials	615, 660 - 689	\$4,111	\$902	\$791	\$1,240	-25.89%	56.80%
Gasoline and Lubricants	613	\$1,938	\$1,180	\$745	\$576	-26.18%	-22.75%
Judgments Against the School Corporation	820	\$5,000	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$18,894,203	\$18,794,470	\$18,517,868	\$19,351,424	0.60%	4.50%
Overhead and Operational							
Non - Certified Salaries	120	\$3,022,468	\$3,126,260	\$3,070,220	\$3,228,665	1.66%	5.16%
Food Purchases	614	\$1,082,615	\$1,039,157	\$995,620	\$1,008,953	-1.75%	1.34%
Heating and Cooling for Buildings - Electricity	621	\$970,541	\$959,068	\$982,282	\$959,123	-0.30%	-2.36%
Group Health Insurance	222	\$1,415,338	\$1,520,627	\$1,464,298	\$833,041	-12.41%	-43.11%
Insurance	520	\$1,462,499	\$1,789,546	\$654,221	\$794,748	-14.14%	21.48%
Certified Salaries	110	\$457,972	\$500,098	\$605,110	\$636,933	8.60%	5.26%
Miscellaneous Objects	876 - 899	\$43,749	\$49,003	\$206,674	\$515,506	85.27%	149.43%
Vehicles	731	\$748,491	\$23,413	\$343,135	\$455,200	-11.69%	32.66%
Operational Supplies	611	\$333,596	\$356,677	\$355,697	\$399,037	4.58%	12.18%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$357,500	\$472,241	\$283,608	\$280,208	-5.91%	-1.20%
Social Security Noncertified	211	\$226,792	\$234,756	\$233,005	\$246,062	2.06%	5.60%
Gasoline and Lubricants	613	\$349,776	\$350,444	\$307,644	\$212,909	-11.67%	-30.79%
Public Employees Retirement Fund	214	\$162,796	\$183,263	\$190,645	\$200,351	5.33%	5.09%
Other Purchased Property Services	490 - 499	\$113,406	\$132,912	\$142,397	\$145,395	6.41%	2.11%
Computer Hardware	741	\$0	\$0	\$0	\$140,191	NA	NA
Other Group Insurance Authorized by Statute	224	\$169,184	\$173,234	\$164,259	\$132,534	-5.92%	-19.31%
Heating and Cooling for Buildings - Gas	622	\$195,283	\$264,123	\$199,493	\$131,729	-9.37%	-33.97%
Water and Sewage	411	\$80,610	\$80,817	\$84,453	\$89,493	2.65%	5.97%
Board of Education Services	318	\$58,151	\$70,711	\$50,012	\$64,540	2.64%	29.05%
Dues and Fees	810	\$44,108	\$42,257	\$17,370	\$61,296	8.57%	252.88%
Other Employee Benefits	241 - 290	\$46,607	\$55,587	\$57,185	\$59,221	6.17%	3.56%
Other Professional and Technical Services	319	\$57,645	\$41,763	\$95,280	\$51,079	-2.98%	-46.39%
Removal of Refuse and Garbage	412	\$45,905	\$50,230	\$50,103	\$49,882	2.10%	-0.44%
Teacher Retirement Fund, After 7-1-95	216	\$44,252	\$34,979	\$44,079	\$43,353	-0.51%	-1.65%
Staff Services	314	\$0	\$0	\$0	\$42,000	NA	NA
Social Security Certified	212	\$26,790	\$32,073	\$41,036	\$39,629	10.28%	-3.43%
Severance/Early Retirement Pay	213	\$0	\$45,628	\$287,167	\$34,296	NA	-88.06%
Nonlicensed Employees	136	\$14,125	\$16,730	\$28,786	\$34,141	24.69%	18.60%
Telephone	531	\$45,098	\$38,740	\$31,831	\$32,047	-8.19%	0.68%
Tires and Repairs	612	\$4,228	\$12,468	\$8,013	\$25,527	56.76%	218.57%
Group Life Insurance	221	\$40,304	\$41,504	\$40,939	\$19,505	-16.59%	-52.36%
Unemployment Insurance	230	\$15,187	\$2,915	\$1,347	\$15,527	0.55%	1052.37%
Travel	580	\$5,516	\$12,916	\$8,665	\$11,282	19.59%	30.19%
Content	747	\$0	\$9,856	\$3,378	\$7,623	NA	125.67%
Postage and Postage Machine Rental	532	\$6,481	\$9,678	\$7,312	\$5,042	-6.09%	-31.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,528	\$4,397	\$4,796	\$4,921	2.10%	2.61%
Other Communication Services	533 - 539	\$3,230	\$3,273	\$3,244	\$3,977	5.34%	22.59%
Advertising	540	\$3,201	\$5,594	\$4,371	\$3,963	5.48%	-9.32%
Other Purchased Services	593	\$0	\$0	\$0	\$2,618	NA	NA
Bank Service Charges	871	\$4,154	\$1,253	\$797	\$968	-30.52%	21.54%
Other Supplies and Materials	615, 660 - 689	\$386	\$1,277	\$380	\$472	5.14%	24.17%
Late Payments	872	\$102	\$16	\$0	\$269	27.55%	NA
Interest	832	\$0	\$0	\$0	\$4	NA	NA

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Greenfield-Central Com Schools (3125)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Public or Private Utility Services	419	\$60,338	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$11,722,952	\$11,789,482	\$11,068,850	\$11,023,257	-1.53%	-0.41%
Non Operational							
Construction Services	450	\$11,229,595	\$11,517,212	\$11,126,908	\$9,889,550	-3.13%	-11.12%
Redemption of Principal	831	\$553,000	\$579,000	\$235,758	\$1,401,000	26.16%	494.25%
Repairs and Maintenance Services	430	\$2,742,282	\$2,153,246	\$2,434,496	\$1,165,508	-19.26%	-52.13%
Land and Easements	710	\$375,262	\$223,757	\$198,494	\$874,585	23.56%	340.61%
Equipment	730	\$344,043	\$442,680	\$469,602	\$744,560	21.29%	58.55%
Computer Hardware	741	\$84,853	\$8,161	\$443,626	\$509,765	56.56%	14.91%
Non - Certified Salaries	120	\$120,388	\$126,230	\$102,389	\$181,844	10.86%	77.60%
Rentals	440	\$0	\$0	\$0	\$177,167	NA	NA
Certified Salaries	110	\$106,843	\$101,470	\$99,612	\$111,496	1.07%	11.93%
Interest	832	\$59,029	\$32,731	\$51,014	\$89,078	10.83%	74.61%
Overtime Salaries	140	\$20,671	\$23,201	\$33,920	\$28,215	8.09%	-16.82%
Social Security Noncertified	211	\$10,442	\$10,937	\$9,312	\$14,982	9.45%	60.90%
Teacher Retirement Fund, After 7-1-95	216	\$9,929	\$9,730	\$9,389	\$10,819	2.17%	15.24%
Social Security Certified	212	\$8,522	\$8,227	\$8,232	\$9,113	1.69%	10.70%
Buildings	720	\$0	\$0	\$324,228	\$7,660	NA	-97.64%
Printing and Binding	550	\$3,618	\$3,656	\$3,415	\$3,401	-1.53%	-0.41%
Public Employees Retirement Fund	214	\$966	\$1,163	\$1,582	\$1,285	7.40%	-18.79%
Miscellaneous Objects	876 - 899	\$600	\$563	\$0	\$1,063	15.36%	NA
Operational Supplies	611	\$56	\$135	\$862	\$283	49.98%	-67.16%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49	\$40	\$1	\$191	40.86%	25706.76%
Postage and Postage Machine Rental	532	\$0	\$0	\$142	\$0	NA	-100.00%
Non Operational Total		\$15,670,147	\$15,242,137	\$15,552,981	\$15,221,564	-0.72%	-2.13%
Grand Total		\$49,214,600	\$48,860,185	\$48,127,143	\$50,093,249	0.44%	4.09%