

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northern Wells Com Schools (8435)

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	\$6,700,905	\$7,414,175	\$7,309,844	\$7,253,447	2.0%	-0.8%
Group Health Insurance	222	\$373,446	\$778,803	\$762,299	\$868,430	23.5%	13.9%
Non - Certified Salaries	120	\$148,985	\$526,916	\$537,665	\$551,723	38.7%	2.6%
Social Security Certified	212	\$490,086	\$552,435	\$537,032	\$534,140	2.2%	-0.5%
Teacher Retirement Fund, After 7-1-95	216	\$319,971	\$432,252	\$487,302	\$501,987	11.9%	3.0%
Transfer Tuition to Other School Corps Within State	561	\$86,381	\$135,181	\$158,759	\$175,979	19.5%	10.8%
Nonlicensed Employees	136	\$70,856	\$111,441	\$106,200	\$125,274	15.3%	18.0%
Operational Supplies	611	\$156,763	\$168,521	\$154,829	\$110,367	-8.4%	-28.7%
Stipends	131	\$2,675	\$64,880	\$10,890	\$93,343	143.0%	757.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$120,931	\$104,626	\$86,270	\$81,999	-9.3%	-5.0%
Public Employees Retirement Fund	214	\$18,485	\$67,841	\$70,322	\$75,122	42.0%	6.8%
Licensed Employees	135	\$66,016	\$73,587	\$65,205	\$69,933	1.5%	7.3%
Social Security Noncertified	211	\$16,347	\$47,926	\$47,945	\$50,827	32.8%	6.0%
Travel	580	\$21,010	\$28,118	\$30,744	\$26,206	5.7%	-14.8%
Equipment	730	\$4,460	\$52,910	\$33,094	\$23,485	51.5%	-29.0%
Repairs and Maintenance Services	430	\$7,624	\$20,781	\$8,318	\$22,197	30.6%	166.9%
Textbooks	630	\$483,726	\$123,213	\$56,120	\$22,074	-53.8%	-60.7%
Other Group Insurance Authorized by Statute	224	\$8,600	\$11,912	\$8,581	\$9,725	3.1%	13.3%
Instructional Programs Improvement Services	312	\$52,977	\$25,139	\$48,663	\$6,133	-41.7%	-87.4%
Pupil Services	313	\$0	\$6,240	\$4,841	\$5,992	NA	23.8%
Group Life Insurance	221	\$1,554	\$5,137	\$4,110	\$4,031	26.9%	-1.9%
Severance/Early Retirement Pay	213	\$2,799	\$2,898	\$2,924	\$3,397	5.0%	16.2%
Other Professional and Technical Services	319	\$0	-\$249	\$0	\$2,400	NA	NA
Library Books	640	\$3,985	\$738	\$1,467	\$1,727	-18.9%	17.7%
Postage and Postage Machine Rental	532	\$4,155	\$5,307	\$3,482	\$1,267	-25.7%	-63.6%
Periodicals	650	\$1,838	\$1,842	\$1,028	\$635	-23.3%	-38.2%
Printing and Binding	550	\$5,731	\$2,748	\$5,248	\$575	-43.7%	-89.1%
Content	747	-\$185	\$827	\$191	\$464	NA	143.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,583,796	\$6,156	\$6,205	\$425	-87.2%	-93.2%
Workers Compensation Insurance	225	\$0	\$242	\$400	\$329	NA	-17.6%
Dues and Fees	810	\$70	\$70	\$70	\$70	0.0%	0.0%
Other Employee Benefits	241 - 290	\$5,812	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$3,355	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$750	\$0	\$0	NA	NA
Staff Services	314	\$1,320	\$1,660	\$1,587	\$0	-100.0%	-100.0%
Professional Development	748	\$150	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$10,761,268	\$10,778,377	\$10,551,636	\$10,623,702	-0.3%	0.7%

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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
Student Instructional Support							
Certified Salaries	110	\$859,282	\$888,010	\$972,347	\$961,493	2.8%	-1.1%
Non - Certified Salaries	120	\$305,659	\$310,389	\$320,393	\$333,364	2.2%	4.0%
Group Health Insurance	222	\$47,850	\$89,095	\$146,443	\$154,434	34.0%	5.5%
Teacher Retirement Fund, After 7-1-95	216	\$64,287	\$68,740	\$78,837	\$77,323	4.7%	-1.9%
Social Security Certified	212	\$61,684	\$63,421	\$69,934	\$68,064	2.5%	-2.7%
Public Employees Retirement Fund	214	\$39,718	\$40,963	\$43,599	\$47,336	4.5%	8.6%
Social Security Noncertified	211	\$21,692	\$22,576	\$22,002	\$22,493	0.9%	2.2%
Operational Supplies	611	\$7,695	\$6,974	\$4,432	\$7,414	-0.9%	67.3%
Other Professional and Technical Services	319	\$2,515	\$2,392	\$2,312	\$7,028	29.3%	204.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,986	\$6,880	\$6,645	\$6,752	-0.8%	1.6%
Other Group Insurance Authorized by Statute	224	\$3,335	\$3,206	\$5,453	\$6,243	17.0%	14.5%
Severance/Early Retirement Pay	213	\$10,490	\$10,490	\$10,490	\$2,574	-29.6%	-75.5%
Nonlicensed Employees	136	\$6,030	\$5,481	\$1,773	\$1,984	-24.3%	11.9%
Travel	580	\$2,434	\$1,592	\$1,635	\$1,706	-8.5%	4.4%
Staff Services	314	\$0	\$1,016	\$1,026	\$1,413	NA	37.7%
Postage and Postage Machine Rental	532	\$0	\$0	\$322	\$735	NA	128.3%
Group Life Insurance	221	\$154	\$374	\$279	\$279	16.0%	0.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$190	NA	NA
Dues and Fees	810	\$45	\$6,030	\$4,148	\$45	0.0%	-98.9%
Other Employee Benefits	241 - 290	\$2,274	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$416	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,442,546	\$1,527,628	\$1,692,070	\$1,700,873	4.2%	0.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,871,853	\$1,920,806	\$1,888,723	\$2,010,297	1.8%	6.4%
Operational Supplies	611	\$663,327	\$616,798	\$604,788	\$622,820	-1.6%	3.0%
Heating and Cooling for Buildings - Electricity	621	\$462,967	\$471,684	\$529,851	\$520,550	3.0%	-1.8%
Repairs and Maintenance Services	430	\$333,279	\$328,087	\$275,674	\$356,911	1.7%	29.5%
Vehicles	731	\$335,684	\$413,131	\$1,743	\$348,309	0.9%	19881.1%
Public Employees Retirement Fund	214	\$253,379	\$266,371	\$263,617	\$291,771	3.6%	10.7%
Computer Hardware	741	\$639,807	\$241,886	\$484,567	\$274,471	-19.1%	-43.4%
Gasoline and Lubricants	613	\$288,125	\$319,571	\$262,379	\$245,324	-3.9%	-6.5%
Severance/Early Retirement Pay	213	\$201,160	\$214,223	\$211,969	\$217,527	2.0%	2.6%
Group Health Insurance	222	\$244,045	\$170,832	\$206,431	\$211,818	-3.5%	2.6%
Content	747	\$157,260	\$160,195	\$183,890	\$211,028	7.6%	14.8%
Insurance	520	\$112,807	\$235,802	\$222,653	\$176,241	11.8%	-20.8%
Social Security Noncertified	211	\$145,507	\$153,447	\$151,064	\$162,033	2.7%	7.3%
Certified Salaries	110	\$126,927	\$132,347	\$136,914	\$139,735	2.4%	2.1%

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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
Nonlicensed Employees	136	\$85,949	\$112,849	\$107,790	\$126,851	10.2%	17.7%
Heating and Cooling for Buildings - Gas	622	\$95,663	\$90,653	\$144,718	\$100,767	1.3%	-30.4%
Connectivity	744	\$23,034	\$25,358	\$47,609	\$71,703	32.8%	50.6%
Pre-2008 Object Code - Temporary Salaries	130	\$71,461	\$69,629	\$64,855	\$60,945	-3.9%	-6.0%
Other Professional and Technical Services	319	\$551	\$957	\$14,755	\$57,422	219.5%	289.2%
Other Technology Hardware	746	\$24,236	\$28,693	\$54,397	\$50,615	20.2%	-7.0%
Workers Compensation Insurance	225	\$34,819	\$67,526	\$54,775	\$50,046	9.5%	-8.6%
Water and Sewage	411	\$54,121	\$47,021	\$47,411	\$43,751	-5.2%	-7.7%
Equipment	730	\$7,070	\$11,225	\$5,349	\$34,062	48.2%	536.9%
Telephone	531	\$25,551	\$28,328	\$27,284	\$30,477	4.5%	11.7%
Removal of Refuse and Garbage	412	\$22,686	\$22,462	\$28,143	\$26,705	4.2%	-5.1%
Tires and Repairs	612	\$20,373	\$23,601	\$17,056	\$26,216	6.5%	53.7%
Board Member Compensation	115	\$10,000	\$13,575	\$19,176	\$20,168	19.2%	5.2%
Travel	580	\$27,005	\$21,789	\$27,638	\$18,685	-8.8%	-32.4%
Teacher Retirement Fund, After 7-1-95	216	\$13,174	\$13,741	\$14,208	\$14,544	2.5%	2.4%
Dues and Fees	810	\$14,642	\$11,556	\$14,531	\$12,101	-4.7%	-16.7%
Staff Services	314	\$4,732	\$23,894	\$6,886	\$11,560	25.0%	67.9%
Overtime Salaries	140	\$10,713	\$8,731	\$12,319	\$10,962	0.6%	-11.0%
Student Transportation Services	510	\$6,746	\$14,554	\$12,768	\$10,867	12.7%	-14.9%
Social Security Certified	212	\$9,004	\$9,547	\$9,901	\$9,848	2.3%	-0.5%
Board of Education Services	318	\$9,866	\$9,086	\$7,267	\$8,056	-4.9%	10.9%
Printing and Binding	550	\$289	\$1,245	\$0	\$7,427	125.1%	NA
Other Group Insurance Authorized by Statute	224	\$2,642	\$4,665	\$5,855	\$6,112	23.3%	4.4%
Postage and Postage Machine Rental	532	\$4,270	\$4,797	\$4,072	\$5,766	7.8%	41.6%
Advertising	540	\$3,098	\$2,686	\$4,040	\$5,486	15.4%	35.8%
Other Supplies and Materials	615, 660 - 689	\$2,927	\$5,478	\$2,915	\$3,494	4.5%	19.9%
Other Purchased Property Services	490 - 499	\$2,433	\$2,726	\$2,716	\$3,343	8.3%	23.1%
Other Public or Private Utility Services	419	\$2,569	\$2,546	\$2,653	\$2,551	-0.2%	-3.8%
Textbooks	630	\$0	\$1,836	\$3,078	\$2,550	NA	-17.2%
Bank Service Charges	871	\$613	\$658	\$746	\$2,486	41.9%	233.0%
Professional Development	748	\$1,291	\$2,136	\$1,295	\$2,131	13.3%	64.5%
Group Life Insurance	221	\$947	\$2,910	\$1,989	\$2,038	21.1%	2.4%
Unemployment Insurance	230	\$12,574	\$5,145	\$0	\$1,076	-45.9%	NA
Telecommunications Equipment	745	\$6,984	\$3,637	\$1,169	\$401	-51.1%	-65.7%
Official Bond Premiums	525	\$200	\$200	\$563	\$250	5.7%	-55.6%
Food Purchases	614	\$0	\$21	\$0	\$192	NA	NA
Periodicals	650	\$128	\$133	\$136	\$136	1.4%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$45	\$43	\$48	\$33	-7.5%	-31.6%
Miscellaneous Objects	876 - 899	\$116	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$3,846	\$0	\$0	\$0	-100.0%	NA

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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
Cleaning Services	420	\$0	\$180	\$0	\$0	NA	NA
Construction Services	450	\$0	\$128,988	\$1,890	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$0	\$500	\$159	\$0	NA	-100.0%
Wireless Equipment	743	\$6,114	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,458,608	\$6,470,482	\$6,196,422	\$6,630,655	0.7%	7.0%
Non Operational							
Redemption of Principal	831	\$1,371,650	\$1,803,530	\$2,113,513	\$2,189,942	12.4%	3.6%
Interest	832	\$858,280	\$1,107,621	\$1,280,844	\$1,200,802	8.8%	-6.2%
Rentals	440	\$127,005	\$92,336	\$131,566	\$248,713	18.3%	89.0%
Construction Services	450	\$44,677	\$1,303,626	\$2,464,527	\$235,635	51.5%	-90.4%
Non - Certified Salaries	120	\$158,745	\$201,869	\$249,796	\$214,517	7.8%	-14.1%
Certified Salaries	110	\$110,201	\$144,592	\$169,699	\$186,970	14.1%	10.2%
Repairs and Maintenance Services	430	\$447,385	\$484,635	\$243,601	\$93,457	-32.4%	-61.6%
Improvements Other Than Buildings	715	\$3,488	\$12,670	\$0	\$82,271	120.4%	NA
Equipment	730	\$63,556	\$69,118	\$493,588	\$67,518	1.5%	-86.3%
Social Security Noncertified	211	\$6,612	\$15,317	\$18,463	\$16,290	25.3%	-11.8%
Teacher Retirement Fund, After 7-1-95	216	\$6,832	\$10,700	\$11,747	\$14,833	21.4%	26.3%
Social Security Certified	212	\$14,004	\$11,061	\$12,983	\$14,295	0.5%	10.1%
Public Employees Retirement Fund	214	\$4,173	\$10,011	\$17,832	\$13,641	34.5%	-23.5%
Bank Service Charges	871	\$0	\$1,015	\$10,775	\$6,950	NA	-35.5%
Other Professional and Technical Services	319	\$49,592	\$877,899	\$104,528	\$2,929	-50.7%	-97.2%
Operational Supplies	611	\$988	\$3,427	\$14,846	\$2,771	29.4%	-81.3%
Workers Compensation Insurance	225	\$0	\$1,618	\$2,751	\$1,429	NA	-48.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,082	\$646	\$998	\$828	-6.5%	-17.0%
Nonlicensed Employees	136	\$545	\$2,229	\$541	\$505	-1.9%	-6.7%
Postage and Postage Machine Rental	532	\$604	\$818	\$990	\$468	-6.2%	-52.7%
Severance/Early Retirement Pay	213	\$33	\$804	\$1,910	\$403	87.5%	-78.9%
Computer Hardware	741	\$0	\$500	\$265,142	\$389	NA	-99.9%
Other Group Insurance Authorized by Statute	224	\$0	\$134	\$399	\$43	NA	-89.3%
Group Life Insurance	221	\$36	\$109	\$103	\$37	0.7%	-63.8%
Other Supplies and Materials	615. 660 - 689	\$2,143	\$0	\$17,000	\$0	-100.0%	-100.0%
Content	747	\$0	\$0	\$26,650	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$0	\$9,258	\$0	NA	-100.0%
Travel	580	\$0	\$1,327	\$0	\$0	NA	NA
Other Employee Benefits	241 - 290	\$44	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$117	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$15	\$0	NA	-100.0%
Printing and Binding	550	\$385	\$361	\$273	\$0	-100.0%	-100.0%

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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
Advertising	540	\$196	\$29	\$0	\$0	-100.0%	NA
Insurance	520	\$0	\$0	\$14,367	\$0	NA	-100.0%
Non Operational Total		\$3,272,374	\$6,158,002	\$7,678,705	\$4,595,634	8.9%	-40.2%
Grand Total		\$21,934,797	\$24,934,488	\$26,118,833	\$23,550,865	1.8%	-9.8%