

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Yorktown Community Schools (1910)

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	\$5,344,314	\$5,349,099	\$5,328,539	\$5,118,377	-1.1%	-3.9%
Group Health Insurance	222	\$1,522,991	\$1,109,113	\$1,144,411	\$1,167,852	-6.4%	2.0%
Computer Hardware	741	\$155,811	\$440,873	\$235,926	\$713,697	46.3%	202.5%
Non - Certified Salaries	120	\$405,721	\$417,369	\$435,393	\$490,409	4.9%	12.6%
Teacher Retirement Fund, After 7-1-95	216	\$425,213	\$507,637	\$422,424	\$438,912	0.8%	3.9%
Social Security Certified	212	\$390,420	\$388,339	\$394,394	\$389,056	-0.1%	-1.4%
Transfer Tuition to Other School Corps Within State	561	\$301,694	\$371,386	\$155,034	\$299,229	-0.2%	93.0%
Stipends	131	\$0	\$13,635	\$136,076	\$297,267	NA	118.5%
Textbooks	630	\$399,943	\$254,158	\$236,867	\$279,701	-8.6%	18.1%
Operational Supplies	611	\$198,693	\$205,286	\$189,228	\$223,054	2.9%	17.9%
Content	747	\$105,123	\$130,544	\$131,737	\$159,679	11.0%	21.2%
Other Employee Benefits	241 - 290	\$150,336	\$118,991	\$125,547	\$148,021	-0.4%	17.9%
Pre-2008 Object Code - Temporary Salaries	130	\$92,406	\$97,216	\$91,049	\$131,808	9.3%	44.8%
Other Group Insurance Authorized by Statute	224	\$126,610	\$111,788	\$105,926	\$103,930	-4.8%	-1.9%
Severance/Early Retirement Pay	213	\$121,500	\$110,250	\$81,750	\$50,543	-19.7%	-38.2%
Travel	580	\$39,127	\$49,259	\$29,113	\$49,824	6.2%	71.1%
Public Employees Retirement Fund	214	\$23,200	\$45,659	\$47,812	\$49,712	21.0%	4.0%
Social Security Noncertified	211	\$35,241	\$37,012	\$38,763	\$46,728	7.3%	20.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$63,772	\$65,856	\$51,930	\$41,627	-10.1%	-19.8%
Dues and Fees	810	\$14,335	\$21,824	\$3,595	\$19,393	7.8%	439.4%
Library Books	640	\$15,110	\$11,696	\$14,727	\$17,089	3.1%	16.0%
Wireless Equipment	743	\$9,093	\$6,609	\$8,250	\$13,651	10.7%	65.5%
Postage and Postage Machine Rental	532	\$10,122	\$8,256	\$11,452	\$11,613	3.5%	1.4%
Instructional Programs Improvement Services	312	\$4,350	\$20,641	\$18,578	\$11,200	26.7%	-39.7%
Group Life Insurance	221	\$12,783	\$20,458	\$12,116	\$10,545	-4.7%	-13.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$7,794	NA	NA
Repairs and Maintenance Services	430	\$0	\$0	\$240	\$3,690	NA	1437.6%
Transfer Tuition to Private Sources	563	\$5,145	\$5,411	\$5,475	\$3,015	-12.5%	-44.9%
Periodicals	650	\$3,183	\$4,849	\$2,071	\$2,667	-4.3%	28.8%
Awards	875	\$0	\$0	\$0	\$550	NA	NA
Other Professional and Technical Services	319	\$39,395	\$3,754	\$7,000	\$368	-68.9%	-94.7%
Staff Services	314	\$0	\$0	\$0	\$360	NA	NA
Unemployment Insurance	230	\$0	\$0	\$0	\$302	NA	NA
Student Transportation Services	510	\$0	\$0	\$0	\$77	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$310	\$24	NA	-92.1%
Equipment	730	\$3,863	\$5,371	\$950	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$70,000	\$34,256	\$0	\$0	-100.0%	NA
Connectivity	744	\$12,707	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$0	\$113	\$0	NA	-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
Distance Learning Equipment	742	\$0	\$1,445	\$9,000	\$0	NA	-100.0%
Meals Provided	235	\$2,276	\$160	\$42	\$0	-100.0%	-100.0%
Judgments Against the School Corporation	820	\$0	\$0	\$2,500	\$0	NA	-100.0%
Student Academic Achievement Total		\$10,104,476	\$9,968,199	\$9,478,340	\$10,301,765	0.5%	8.7%
Student Instructional Support							
Certified Salaries	110	\$751,530	\$817,848	\$843,360	\$895,740	4.5%	6.2%
Non - Certified Salaries	120	\$511,673	\$505,584	\$501,281	\$411,250	-5.3%	-18.0%
Group Health Insurance	222	\$239,732	\$244,098	\$266,390	\$235,334	-0.5%	-11.7%
Teacher Retirement Fund, After 7-1-95	216	\$59,850	\$81,042	\$70,370	\$91,259	11.1%	29.7%
Stipends	131	\$0	\$18,376	\$38,877	\$76,249	NA	96.1%
Social Security Certified	212	\$56,088	\$62,116	\$65,938	\$71,321	6.2%	8.2%
Public Employees Retirement Fund	214	\$28,157	\$41,019	\$51,751	\$44,566	12.2%	-13.9%
Social Security Noncertified	211	\$34,402	\$33,565	\$32,005	\$26,807	-6.0%	-16.2%
Other Employee Benefits	241 - 290	\$19,689	\$17,782	\$19,356	\$26,082	7.3%	34.8%
Other Group Insurance Authorized by Statute	224	\$30,104	\$24,190	\$24,806	\$22,959	-6.5%	-7.4%
Other Professional and Technical Services	319	\$1,625	\$414	\$6,016	\$6,766	42.8%	12.5%
Operational Supplies	611	\$2,779	\$4,855	\$5,086	\$6,560	23.9%	29.0%
Group Life Insurance	221	\$6,037	\$2,806	\$4,175	\$3,360	-13.6%	-19.5%
Travel	580	\$4,277	\$8,713	\$5,813	\$3,235	-6.7%	-44.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,686	\$6,365	\$6,316	\$2,013	-19.0%	-68.1%
Dues and Fees	810	\$0	\$219	\$918	\$1,150	NA	25.3%
Pupil Services	313	\$840	\$2,263	\$816	\$1,110	7.2%	36.0%
Unemployment Insurance	230	\$0	\$0	\$0	\$1,055	NA	NA
Severance/Early Retirement Pay	213	\$1,733	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$11,600	\$1,695	\$0	NA	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$36	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$810	\$0	\$781	\$0	-100.0%	-100.0%
Computer Hardware	741	\$913	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$0	\$712	\$0	NA	-100.0%
Food Purchases	614	\$226	\$1,302	\$0	\$0	-100.0%	NA
Meals Provided	235	\$177	\$0	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,300	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,755,327	\$1,889,492	\$1,946,460	\$1,926,816	2.4%	-1.0%
Overhead and Operational							
Non - Certified Salaries	120	\$1,659,946	\$1,632,246	\$1,619,672	\$1,571,423	-1.4%	-3.0%
Operational Supplies	611	\$579,227	\$575,172	\$579,660	\$548,000	-1.4%	-5.5%

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Biannual Financial Report Data

Yorktown Community Schools (1910)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Light and Power - Other Than Heating and Cooling	625	\$374,436	\$382,112	\$433,885	\$465,682	5.6%	7.3%
Group Health Insurance	222	\$138,370	\$179,852	\$191,194	\$207,840	10.7%	8.7%
Insurance	520	\$158,961	\$185,306	\$184,334	\$162,341	0.5%	-11.9%
Public Employees Retirement Fund	214	\$93,659	\$150,225	\$149,578	\$161,146	14.5%	7.7%
Repairs and Maintenance Services	430	\$138,388	\$192,413	\$228,713	\$156,424	3.1%	-31.6%
Heating and Cooling for Buildings - Gas	622	\$122,445	\$116,423	\$164,457	\$148,264	4.9%	-9.8%
Social Security Noncertified	211	\$119,102	\$119,899	\$117,518	\$114,812	-0.9%	-2.3%
Certified Salaries	110	\$162,664	\$135,093	\$133,425	\$109,982	-9.3%	-17.6%
Gasoline and Lubricants	613	\$146,806	\$121,853	\$122,857	\$108,795	-7.2%	-11.4%
Content	747	\$88,618	\$68,272	\$60,707	\$86,937	-0.5%	43.2%
Vehicles	731	\$333,028	\$338,225	\$0	\$86,779	-28.6%	NA
Water and Sewage	411	\$50,090	\$48,346	\$55,348	\$48,022	-1.0%	-13.2%
Stipends	131	\$0	\$37,800	\$10,067	\$42,543	NA	322.6%
Board of Education Services	318	\$27,347	\$20,745	\$13,366	\$34,335	5.9%	156.9%
Pre-2008 Object Code - Temporary Salaries	130	\$11,029	\$13,005	\$21,943	\$29,088	27.4%	32.6%
Telephone	531	\$33,702	\$37,859	\$40,824	\$22,978	-9.1%	-43.7%
Other Group Insurance Authorized by Statute	224	\$29,061	\$23,936	\$22,604	\$22,867	-5.8%	1.2%
Removal of Refuse and Garbage	412	\$17,056	\$19,287	\$20,100	\$21,306	5.7%	6.0%
Travel	580	\$24,044	\$33,519	\$29,517	\$20,683	-3.7%	-29.9%
Other Purchased Services	593	\$20,231	\$19,003	\$21,379	\$20,302	0.1%	-5.0%
Equipment	730	\$43,667	\$12,858	\$55,738	\$17,768	-20.1%	-68.1%
Judgments Against the School Corporation	820	\$0	\$0	\$9,040	\$14,300	NA	58.2%
Teacher Retirement Fund, After 7-1-95	216	\$18,239	\$21,297	\$14,816	\$12,550	-8.9%	-15.3%
Dues and Fees	810	\$9,487	\$10,995	\$8,801	\$11,664	5.3%	32.5%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$120,355	\$8,623	NA	-92.8%
Social Security Certified	212	\$12,233	\$12,512	\$10,788	\$8,611	-8.4%	-20.2%
Other Employee Benefits	241 - 290	\$3,982	\$3,834	\$3,064	\$8,286	20.1%	170.5%
Other Professional and Technical Services	319	\$38,479	\$40,251	\$3,926	\$6,718	-35.4%	71.1%
Other Supplies and Materials	615, 660 - 689	\$6,125	\$6,798	\$7,318	\$6,650	2.1%	-9.1%
Computer Hardware	741	\$45,483	\$18,363	\$21,322	\$3,645	-46.8%	-82.9%
Postage and Postage Machine Rental	532	\$4,144	\$3,868	\$4,063	\$3,566	-3.7%	-12.3%
Group Life Insurance	221	\$6,469	\$2,291	\$5,052	\$3,406	-14.8%	-32.6%
Wireless Equipment	743	\$1,132	\$1,259	\$1,771	\$2,953	27.1%	66.8%
Advertising	540	\$1,382	\$1,419	\$1,996	\$2,062	10.5%	3.3%
Student Transportation Services	510	\$0	\$0	\$0	\$1,898	NA	NA
Terminal Leave	125	\$0	\$987	\$7,664	\$1,750	NA	-77.2%
Official Bond Premiums	525	\$1,920	\$625	\$1,430	\$1,025	-14.5%	-28.3%
Other Communication Services	533 - 539	\$1,570	\$226	\$168	\$482	-25.6%	186.9%
Miscellaneous Objects	876 - 899	\$15,531	\$150	\$150	\$150	-68.7%	0.0%

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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
Meals Provided	235	\$817	\$393	\$1,057	\$142	-35.4%	-86.5%
Bank Service Charges	871	\$2,681	\$315	\$1,848	\$101	-55.9%	-94.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$53	NA	NA
Food Purchases	614	\$180	\$0	\$0	\$0	-100.0%	NA
Other Public or Private Utility Services	419	\$12,028	\$50	\$70,295	\$0	-100.0%	-100.0%
Tires and Repairs	612	\$9,070	\$4,845	\$1,603	\$0	-100.0%	-100.0%
Rentals	440	\$280	\$179	\$0	\$0	-100.0%	NA
Connectivity	744	\$439	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$35,082	\$9,552	\$804	\$0	-100.0%	-100.0%
Data Processing Services	316	\$3,600	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$4,612,228	\$4,613,656	\$4,584,216	\$4,316,954	-1.6%	-5.8%
Non Operational							
Redemption of Principal	831	\$1,733,473	\$1,774,309	\$1,971,203	\$1,849,246	1.6%	-6.2%
Interest	832	\$308,595	\$268,328	\$324,069	\$239,197	-6.2%	-26.2%
Non - Certified Salaries	120	\$168,473	\$183,338	\$179,496	\$204,528	5.0%	13.9%
Certified Salaries	110	\$149,008	\$141,970	\$149,495	\$133,912	-2.6%	-10.4%
Rentals	440	\$138,446	\$111,961	\$65,836	\$75,410	-14.1%	14.5%
Repairs and Maintenance Services	430	\$326,645	\$23,955	\$119,781	\$60,451	-34.4%	-49.5%
Equipment	730	\$187,749	\$122,532	\$51,732	\$23,414	-40.6%	-54.7%
Operational Supplies	611	\$13,271	\$15,759	\$21,130	\$18,813	9.1%	-11.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$29,271	\$18,324	NA	-37.4%
Social Security Noncertified	211	\$12,872	\$14,045	\$13,733	\$15,669	5.0%	14.1%
Improvements Other Than Buildings	715	\$191,770	\$775,100	\$77,344	\$14,194	-47.8%	-81.6%
Social Security Certified	212	\$11,396	\$10,866	\$11,436	\$10,267	-2.6%	-10.2%
Bank Service Charges	871	\$15,723	\$16,890	\$13,489	\$9,917	-10.9%	-26.5%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$7,559	\$11,358	\$9,757	NA	-14.1%
Other Professional and Technical Services	319	\$73,550	\$24,539	\$5,919	\$7,680	-43.2%	29.8%
Construction Services	450	\$54,480	\$58,406	\$335	\$2,072	-55.8%	518.6%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$1,279	NA	NA
Public Employees Retirement Fund	214	\$0	\$85	\$514	\$683	NA	32.8%
Stipends	131	\$0	\$600	\$0	\$600	NA	NA
Awards	875	\$0	\$0	\$0	\$500	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$319	\$491	\$447	NA	-9.0%
Food Purchases	614	\$0	\$0	\$0	\$84	NA	NA
Other Supplies and Materials	615. 660 - 689	\$2,767	\$788	\$639	\$35	-66.5%	-94.5%
Computer Hardware	741	\$25,590	\$0	\$0	\$14	-84.7%	NA
Land and Easements	710	\$123,682	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$0	\$528	\$0	NA	-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
Other Purchased Services	593	\$0	\$0	\$5,159	\$0	NA	-100.0%
Vehicles	731	\$55,432	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$0	\$19,784	\$0	\$0	NA	NA
Non Operational Total		\$3,592,923	\$3,571,132	\$3,052,955	\$2,696,491	-6.9%	-11.7%
Grand Total		\$20,064,954	\$20,042,480	\$19,061,971	\$19,242,026	-1.0%	0.9%