

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Beech Grove City Schools (5380)

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	\$1,162,025	\$1,203,129	\$1,526,231	\$1,450,067	5.69%	-4.99%
Teacher Retirement Fund, Prior to 7-1-95	215	\$132,517	\$94,639	\$132,148	\$124,635	-1.52%	-5.69%
Social Security Certified	212	\$100,766	\$84,544	\$107,811	\$103,759	0.73%	-3.76%
Other Employee Benefits	241 - 290	\$57,892	\$61,177	\$88,171	\$95,589	13.36%	8.41%
Pupil Services	313	\$7,003	\$15,116	\$37,060	\$25,122	37.62%	-32.21%
Group Health Insurance	222	\$0	\$0	\$44,600	\$18,748	NA	-57.96%
Other Group Insurance Authorized by Statute	224	\$2,184	\$2,544	\$5,366	\$4,432	19.36%	-17.40%
Group Life Insurance	221	\$1,806	\$2,055	\$1,654	\$776	-19.03%	-53.06%
Connectivity	744	\$758	\$0	\$0	\$0	-100.00%	NA
Non - Certified Salaries	120	\$0	\$14,015	\$0	\$0	NA	NA
Operational Supplies	611	\$0	\$21	\$157	\$0	NA	-100.00%
Dues and Fees	810	\$275	\$50	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$11,816	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,477,042	\$1,477,290	\$1,943,198	\$1,823,129	5.40%	-6.18%
Student Academic Achievement							
Certified Salaries	110	\$9,780,876	\$9,870,893	\$10,053,346	\$10,239,775	1.15%	1.85%
Non - Certified Salaries	120	\$1,406,764	\$1,387,046	\$1,900,899	\$2,087,953	10.38%	9.84%
Transfer Tuition to Other School Corps Within State	561	\$1,071,821	\$1,180,905	\$1,164,730	\$1,498,315	8.74%	28.64%
Group Health Insurance	222	\$1,217,539	\$1,172,222	\$1,076,588	\$1,256,451	0.79%	16.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,219,964	\$859,203	\$908,003	\$911,226	-7.03%	0.35%
Equipment	730	\$731,557	\$708,109	\$1,455,694	\$849,125	3.80%	-41.67%
Social Security Certified	212	\$707,724	\$712,277	\$746,367	\$771,166	2.17%	3.32%
Other Employee Benefits	241 - 290	\$500,650	\$504,672	\$574,824	\$524,185	1.16%	-8.81%
Cleaning Services	420	\$188,573	\$258,197	\$300,106	\$446,249	24.03%	48.70%
Operational Supplies	611	\$139,643	\$219,279	\$374,632	\$437,572	33.05%	16.80%
Licensed Employees	135	\$143,572	\$151,292	\$229,709	\$274,179	17.55%	19.36%
Transfer Tuition - Other	569	\$4,376	\$1,630	\$4,790	\$166,436	148.34%	3375.01%
Miscellaneous Objects	876 - 899	\$0	\$0	\$178,120	\$150,486	NA	-15.51%
Social Security Noncertified	211	\$99,077	\$97,632	\$116,949	\$124,666	5.91%	6.60%
Public Employees Retirement Fund	214	\$122,708	\$82,339	\$97,571	\$109,299	-2.85%	12.02%

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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 Supplies and Materials	615, 660 - 689	\$10,995	\$14,481	\$7,043	\$66,806	57.00%	848.60%
Professional Development	748	\$56,226	(\$13,815)	\$5,496	\$65,164	3.76%	1085.66%
Other Group Insurance Authorized by Statute	224	\$79,941	\$81,977	(\$20,154)	\$49,957	-11.09%	347.88%
Textbooks	630	\$0	\$0	\$0	\$38,932	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$25,000	NA	NA
Library Books	640	\$19,502	\$17,374	\$16,832	\$17,003	-3.37%	1.02%
Dues and Fees	810	\$34,456	\$15,341	\$16,402	\$13,645	-20.67%	-16.81%
Other Professional and Technical Services	319	\$0	\$154,615	\$54,020	\$12,342	NA	-77.15%
Repairs and Maintenance Services	430	\$19,331	\$30,476	\$27,661	\$10,260	-14.65%	-62.91%
Group Life Insurance	221	\$12,320	\$12,653	\$13,357	\$5,336	-18.87%	-60.05%
Other Technology Hardware	746	\$0	\$0	\$0	\$569	NA	NA
Travel	580	\$0	\$1,703	\$4,429	\$0	NA	-100.00%
Food Purchases	614	\$0	\$438	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$18,951	\$9,271	\$525	\$0	-100.00%	-100.00%
Pupil Services	313	\$3,578	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$102,318	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$0	\$0	\$100	\$0	NA	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$620	\$3,009	\$527	(\$10)	NA	-101.90%

Student Academic Achievement Total	\$17,693,081	\$17,533,219	\$19,308,563	\$20,152,088	3.31%	4.37%
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Overhead and Operational

Non - Certified Salaries	120	\$1,511,128	\$1,592,252	\$1,570,401	\$1,798,556	4.45%	14.53%
Other Professional and Technical Services	319	\$882,105	\$930,692	\$1,145,446	\$1,544,086	15.02%	34.80%
Repairs and Maintenance Services	430	\$492,258	\$556,209	\$1,429,162	\$1,306,919	27.65%	-8.55%
Certified Salaries	110	\$764,834	\$685,505	\$662,355	\$856,128	2.86%	29.26%
Heating and Cooling for Buildings - Electricity	621	\$542,065	\$540,685	\$514,293	\$469,911	-3.51%	-8.63%
Insurance	520	\$233,125	\$231,742	\$170,453	\$222,295	-1.18%	30.41%
Vehicles	731	\$0	\$125,940	\$23,950	\$206,029	NA	760.25%
Group Health Insurance	222	\$83,947	\$88,796	\$97,909	\$166,521	18.68%	70.08%
Social Security Noncertified	211	\$124,525	\$124,777	\$126,218	\$134,084	1.87%	6.23%
Public Employees Retirement Fund	214	\$145,169	\$104,306	\$108,711	\$113,055	-6.06%	4.00%
Gasoline and Lubricants	613	\$137,357	\$187,287	\$147,120	\$100,767	-7.45%	-31.51%
Operational Supplies	611	\$123,990	\$147,266	\$144,739	\$98,783	-5.52%	-31.75%

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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 Employee Benefits	241 - 290	\$56,954	\$113,151	\$71,575	\$82,151	9.59%	14.78%
Heating and Cooling for Buildings - Gas	622	\$42,922	\$56,031	\$4,243	\$76,976	15.72%	1714.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$107,811	\$66,594	\$69,120	\$76,442	-8.24%	10.59%
Board of Education Services	318	\$43,140	\$91,646	\$55,764	\$75,290	14.94%	35.02%
Water and Sewage	411	\$52,746	\$63,760	\$90,827	\$70,710	7.60%	-22.15%
Social Security Certified	212	\$61,654	\$44,070	\$39,117	\$53,930	-3.29%	37.87%
Student Transportation Services	510	\$5,475	\$1,956	\$1,002	\$53,707	76.97%	5259.57%
Pre-2008 Object Code - Temporary Salaries	130	\$97,853	\$25,959	\$15,886	\$27,571	-27.14%	73.56%
Travel	580	\$65,083	\$53,799	\$90,128	\$23,415	-22.55%	-74.02%
Buildings	720	\$0	\$0	\$41,987	\$23,284	NA	-44.54%
Dues and Fees	810	\$12,118	\$12,276	\$12,723	\$20,443	13.97%	60.68%
Board Member Compensation	115	\$24,349	\$22,294	\$22,666	\$16,814	-8.84%	-25.82%
Tires and Repairs	612	\$37,347	\$9,150	\$6,385	\$12,905	-23.33%	102.12%
Removal of Refuse and Garbage	412	\$0	\$14,221	\$2,120	\$11,981	NA	465.16%
Equipment	730	\$70,037	\$45,549	\$127,479	\$10,801	-37.33%	-91.53%
Miscellaneous Objects	876 - 899	\$699	\$0	\$13,120	\$10,100	94.98%	-23.02%
Printing and Binding	550	\$17,341	\$6,901	\$5,591	\$8,185	-17.11%	46.40%
Telephone	531	\$16,176	\$18,035	\$7,338	\$6,363	-20.81%	-13.29%
Food Purchases	614	\$3,624	\$2,984	\$1,221	\$5,329	10.12%	336.53%
Other Group Insurance Authorized by Statute	224	\$5,312	\$5,230	\$5,893	\$4,012	-6.78%	-31.92%
Licensed Employees	135	\$58,316	\$48,795	\$35,786	\$3,240	-51.45%	-90.95%
Professional Development	748	\$3,437	\$0	\$0	\$2,375	-8.83%	NA
Late Payments	872	\$0	\$22,165	\$1,331	\$1,658	NA	24.62%
Bank Service Charges	871	\$7,015	\$600	\$78	\$1,308	-34.29%	1576.67%
Textbooks	630	\$2,706	\$2,667	\$5,024	\$1,185	-18.66%	-76.42%
Group Life Insurance	221	\$1,695	\$1,386	\$1,109	\$519	-25.61%	-53.20%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$266	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$10,744	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$43,824	\$50,544	\$63,874	(\$6)	NA	-100.01%

Overhead and Operational Total \$5,888,879 \$6,095,222 \$6,932,143 \$7,698,083 6.93% 11.05%

Non Operational

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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
Interest	832	\$2,295,153	\$1,782,077	\$1,802,206	\$1,896,650	-4.66%	5.24%
Redemption of Principal	831	\$3,097,561	\$2,658,130	\$2,232,305	\$1,642,114	-14.67%	-26.44%
Buildings	720	\$0	\$0	\$0	\$1,386,055	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$968,916	NA	NA
Construction Services	450	\$1,988,512	\$1,349,968	\$458,971	\$165,491	-46.29%	-63.94%
Certified Salaries	110	\$123,682	\$162,797	\$164,163	\$152,752	5.42%	-6.95%
Pre-2008 Object Code - Temporary Salaries	130	\$131,791	\$153,342	(\$430,179)	\$145,518	2.51%	133.83%
Equipment	730	\$328,995	\$195,552	\$153,410	\$53,548	-36.48%	-65.09%
Operational Supplies	611	\$19,416	\$42,728	\$61,370	\$51,107	27.37%	-16.72%
Board of Education Services	318	\$67,002	\$25,317	\$68,657	\$41,042	-11.53%	-40.22%
Other Professional and Technical Services	319	\$213,823	\$41,477	\$63,370	\$15,173	-48.39%	-76.06%
Printing and Binding	550	\$0	\$805	\$449	\$14,754	NA	3185.92%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,624	\$13,404	\$15,449	\$14,215	1.07%	-7.98%
Dues and Fees	810	\$0	\$0	\$0	\$13,500	NA	NA
Social Security Certified	212	\$11,300	\$14,169	\$16,279	\$13,344	4.24%	-18.03%
Social Security Noncertified	211	\$6,127	\$8,119	\$7,750	\$8,189	7.52%	5.66%
Other Supplies and Materials	615, 660 - 689	\$9,665	\$23,100	\$20,335	\$5,000	-15.19%	-75.41%
Public Employees Retirement Fund	214	\$1,887	\$2,176	\$2,144	\$969	-15.34%	-54.78%
Bank Service Charges	871	\$474	\$16,452	\$700	\$393	-4.57%	-43.83%
Pupil Services	313	\$257	\$141	\$0	\$254	-0.34%	NA
Group Health Insurance	222	\$0	\$0	\$253	\$3	NA	-98.62%
Other Purchased Property Services	490 - 499	\$10,585	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$10,000	\$12,720	\$11,000	\$0	-100.00%	-100.00%
Non - Certified Salaries	120	\$21,000	\$4,888	\$0	\$0	-100.00%	NA
Professional Development	748	\$460	\$0	\$0	\$0	-100.00%	NA
Food Purchases	614	\$0	\$0	\$71	\$0	NA	-100.00%
Non Operational Total		\$8,351,314	\$6,507,361	\$4,648,703	\$6,588,987	-5.75%	41.74%
Grand Total		\$33,410,316	\$31,613,092	\$32,832,607	\$36,262,287	2.07%	10.45%