

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

C A Beard Memorial School Corp (3455)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,527,727	\$3,798,311	\$3,374,663	\$3,165,391	-2.7%	-6.2%
Transfer Tuition - Other	569	\$420,790	\$911,560	\$601,960	\$636,109	10.9%	5.7%
Group Health Insurance	222	\$468,877	\$480,731	\$451,959	\$499,397	1.6%	10.5%
Teacher Retirement Fund, After 7-1-95	216	\$163,326	\$325,192	\$235,608	\$234,998	9.5%	-0.3%
Social Security Certified	212	\$257,196	\$269,631	\$243,205	\$230,657	-2.7%	-5.2%
Non - Certified Salaries	120	\$304,806	\$333,421	\$241,866	\$152,004	-16.0%	-37.2%
Other Employee Benefits	241 - 290	\$130,090	\$224,216	\$128,885	\$144,935	2.7%	12.5%
Computer Hardware	741	\$153,781	\$134,255	\$57,126	\$133,317	-3.5%	133.4%
Stipends	131	\$0	\$0	\$0	\$41,599	NA	NA
Other Professional and Technical Services	319	\$0	\$500	\$0	\$40,846	NA	NA
Textbooks	630	\$149,659	\$52,921	\$96,485	\$36,954	-29.5%	-61.7%
Operational Supplies	611	\$34,671	\$31,145	\$24,518	\$36,176	1.1%	47.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,803	\$52,368	\$32,338	\$25,717	-4.4%	-20.5%
Content	747	\$0	\$980	\$3,595	\$16,303	NA	353.5%
Other Supplies and Materials	615, 660 - 689	\$18,477	\$20,254	\$12,586	\$15,351	-4.5%	22.0%
Social Security Noncertified	211	\$37,901	\$30,811	\$28,158	\$12,081	-24.9%	-57.1%
Group Life Insurance	221	\$18,313	\$12,746	\$9,563	\$7,951	-18.8%	-16.9%
Pre-2008 Object Code - Temporary Salaries	130	\$196,790	\$74,171	\$131,753	\$7,600	-55.7%	-94.2%
Other Group Insurance Authorized by Statute	224	\$4,523	\$9,954	\$3,298	\$7,412	13.1%	124.8%
Travel	580	\$4,693	\$12,794	\$10,496	\$6,677	9.2%	-36.4%
Public Employees Retirement Fund	214	\$9,110	\$14,848	\$6,681	\$1,534	-35.9%	-77.0%
Miscellaneous Objects	876 - 899	\$0	\$1,107	\$1,115	\$562	NA	-49.6%
Nonlicensed Employees	136	\$0	\$0	\$0	\$337	NA	NA
Library Books	640	\$8,565	\$2,101	\$167	\$257	-58.4%	53.5%
Periodicals	650	\$3,239	\$693	\$408	\$189	-50.9%	-53.8%
Instruction Services	311	\$5,208	-\$440	\$0	\$0	-100.0%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$374,138	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$2,967	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$2,025	\$1,370	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$1,284	\$194	\$0	NA	-100.0%
Staff Services	314	\$0	\$6,959	\$5,500	\$0	NA	-100.0%
Professional Development	748	\$0	\$63,300	\$0	\$0	NA	NA
Wireless Equipment	743	\$28,478	\$1,345	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$0	\$250	\$0	NA	-100.0%
Buildings	720	\$17,880	\$2,000	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$6,371,065	\$6,873,493	\$5,702,378	\$5,454,354	-3.8%	-4.3%
Student Instructional Support							

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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
Certified Salaries	110	\$619,923	\$616,748	\$487,490	\$521,015	-4.3%	6.9%
Non - Certified Salaries	120	\$234,059	\$242,185	\$227,164	\$194,292	-4.5%	-14.5%
Group Health Insurance	222	\$136,045	\$154,764	\$136,830	\$109,024	-5.4%	-20.3%
Teacher Retirement Fund, After 7-1-95	216	\$43,816	\$70,517	\$49,245	\$50,776	3.8%	3.1%
Social Security Certified	212	\$46,358	\$46,138	\$36,716	\$39,222	-4.1%	6.8%
Other Employee Benefits	241 - 290	\$15,579	\$40,657	\$28,004	\$26,161	13.8%	-6.6%
Public Employees Retirement Fund	214	\$13,584	\$29,973	\$21,411	\$17,742	6.9%	-17.1%
Social Security Noncertified	211	\$16,311	\$17,624	\$16,493	\$14,237	-3.3%	-13.7%
Operational Supplies	611	\$6,239	\$4,639	\$3,254	\$4,652	-7.1%	42.9%
Other Supplies and Materials	615, 660 - 689	\$0	\$2,953	\$10,885	\$4,601	NA	-57.7%
Travel	580	\$7,956	\$8,328	\$7,210	\$4,104	-15.3%	-43.1%
Other Group Insurance Authorized by Statute	224	\$1,453	\$1,800	\$1,073	\$3,133	21.2%	192.0%
Other Professional and Technical Services	319	\$2,416	\$3,150	\$2,616	\$2,556	1.4%	-2.3%
Group Life Insurance	221	\$7,524	\$2,686	\$2,699	\$2,362	-25.1%	-12.5%
Stipends	131	\$0	\$0	\$0	\$1,342	NA	NA
Telephone	531	\$375	\$330	\$375	\$375	0.0%	0.0%
Statistical Services	317	\$637	\$2,177	\$1,053	\$319	-15.9%	-69.7%
Pupil Services	313	\$2,416	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$0	\$7,113	\$0	NA	-100.0%
Dues and Fees	810	\$0	\$54	-\$54	\$0	NA	NA
Entertainment	240	\$129	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,154,821	\$1,244,723	\$1,039,577	\$995,911	-3.6%	-4.2%
Overhead and Operational							
Non - Certified Salaries	120	\$1,280,156	\$1,271,220	\$913,212	\$1,107,377	-3.6%	21.3%
Other Public or Private Utility Services	419	\$146,362	\$217,081	\$246,061	\$265,730	16.1%	8.0%
Food Purchases	614	\$24,103	\$0	\$107,080	\$226,451	75.1%	111.5%
Heating and Cooling for Buildings - Gas	622	\$294,224	\$214,171	\$214,014	\$214,328	-7.6%	0.1%
Vehicles	731	\$99,140	\$175,261	\$175,261	\$198,585	19.0%	13.3%
Repairs and Maintenance Services	430	\$74,485	\$121,588	\$379,659	\$179,573	24.6%	-52.7%
Insurance	520	\$153,949	\$171,484	\$180,839	\$171,339	2.7%	-5.3%
Group Health Insurance	222	\$123,223	\$152,577	\$50,626	\$151,037	5.2%	198.3%
Gasoline and Lubricants	613	\$147,637	\$140,099	\$136,673	\$101,981	-8.8%	-25.4%
Certified Salaries	110	\$101,973	\$102,783	\$4,751	\$95,000	-1.8%	1899.4%
Social Security Noncertified	211	\$96,313	\$97,044	\$70,784	\$83,047	-3.6%	17.3%
Operational Supplies	611	\$71,291	\$62,183	\$60,568	\$76,454	1.8%	26.2%
Content	747	\$0	\$0	\$23,303	\$63,717	NA	173.4%
Public Employees Retirement Fund	214	\$56,717	\$88,288	\$46,008	\$58,709	0.9%	27.6%
Water and Sewage	411	\$43,722	\$48,175	\$43,394	\$40,102	-2.1%	-7.6%

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						Compound Annual Growth	Percent Change 2014 to 2015
Staff Services	314	\$11,151	\$24,113	\$89,126	\$26,133	23.7%	-70.7%
Board of Education Services	318	\$13,636	\$8,519	\$53,865	\$24,435	15.7%	-54.6%
Other Employee Benefits	241 - 290	\$161,583	\$282,062	\$128,922	\$19,616	-41.0%	-84.8%
Equipment	730	\$15,956	\$19,326	\$10,547	\$17,555	2.4%	66.5%
Tires and Repairs	612	\$3,878	\$11,555	\$16,663	\$16,852	44.4%	1.1%
Telephone	531	\$20,772	\$19,620	\$17,792	\$16,819	-5.1%	-5.5%
Board Member Compensation	115	\$12,000	\$13,000	\$14,030	\$14,000	3.9%	-0.2%
Travel	580	\$13,597	\$7,322	\$6,300	\$11,952	-3.2%	89.7%
Removal of Refuse and Garbage	412	\$12,917	\$13,074	\$13,285	\$11,463	-2.9%	-13.7%
Teacher Retirement Fund, After 7-1-95	216	\$7,829	\$11,328	\$499	\$9,975	6.2%	1899.4%
Dues and Fees	810	\$16,262	\$12,651	\$11,580	\$9,648	-12.2%	-16.7%
Other Supplies and Materials	615, 660 - 689	\$196,500	\$314,625	\$140,403	\$8,504	-54.4%	-93.9%
Unemployment Insurance	230	\$32,726	\$11,279	\$50,075	\$6,828	-32.4%	-86.4%
Social Security Certified	212	\$8,009	\$7,876	\$589	\$6,766	-4.1%	1048.9%
Postage and Postage Machine Rental	532	\$4,178	\$4,310	\$3,696	\$4,346	1.0%	17.6%
Other Professional and Technical Services	319	\$2,593	\$1,648	\$2,078	\$4,259	13.2%	105.0%
Advertising	540	\$2,364	\$3,554	\$4,553	\$3,934	13.6%	-13.6%
Bank Service Charges	871	\$1,132	\$1,559	\$2,979	\$3,932	36.5%	32.0%
Group Life Insurance	221	\$4,558	\$4,362	\$1,281	\$2,381	-15.0%	85.9%
Computer Hardware	741	\$0	\$670	\$1,680	\$2,125	NA	26.5%
Other Group Insurance Authorized by Statute	224	\$2,916	\$2,379	\$276	\$1,967	-9.4%	613.1%
Rentals	440	\$1,180	\$411	\$180	\$353	-26.0%	96.1%
Official Bond Premiums	525	\$796	\$0	\$302	\$200	-29.2%	-33.8%
Periodicals	650	\$0	\$0	\$100	\$110	NA	10.0%
Student Transportation Services	510	\$1,922	\$418	\$795	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$1,264	\$200	\$0	\$0	-100.0%	NA
Nonlicensed Employees	136	\$0	\$18,185	\$6,464	\$0	NA	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$1,874	\$1,503	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$1,508	\$3,374	\$0	\$0	-100.0%	NA
Buildings	720	\$117,331	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$1,171	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$700	\$1,700	\$1,000	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$0	\$747	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$796	\$0	\$0	NA	NA
Overhead and Operational Total		\$3,385,597	\$3,664,119	\$3,231,289	\$3,257,579	-1.0%	0.8%
Non Operational							
Redemption of Principal	831	\$1,127,162	\$1,124,320	\$1,103,596	\$1,050,374	-1.7%	-4.8%
Rentals	440	\$877,062	\$857,369	\$860,889	\$862,091	-0.4%	0.1%

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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
Buildings	720	\$152,140	\$96,905	\$13,468	\$148,519	-0.6%	1002.8%
Construction Services	450	\$53,152	\$120,024	\$117,587	\$117,758	22.0%	0.1%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$142,340	\$161,221	\$93,996	NA	-41.7%
Certified Salaries	110	\$72,125	\$24,461	\$0	\$65,163	-2.5%	NA
Licensed Employees	135	\$0	\$0	\$0	\$63,692	NA	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$560	\$61,375	NA	10859.8%
Interest	832	\$10,708	\$15,788	\$20,893	\$21,958	19.7%	5.1%
Teacher Retirement Fund, After 7-1-95	216	\$3,786	\$8,280	\$10,931	\$19,762	51.2%	80.8%
Nonlicensed Employees	136	\$0	\$0	\$0	\$19,445	NA	NA
Social Security Certified	212	\$5,518	\$5,756	\$10,481	\$15,520	29.5%	48.1%
Non - Certified Salaries	120	\$117,956	\$76,843	\$69,157	\$9,794	-46.3%	-85.8%
Miscellaneous Objects	876 - 899	\$3,000	\$0	\$5,000	\$5,000	13.6%	0.0%
Group Health Insurance	222	\$4,277	\$4,737	\$4,434	\$4,386	0.6%	-1.1%
Social Security Noncertified	211	\$8,436	\$12,566	\$7,058	\$3,685	-18.7%	-47.8%
Equipment	730	\$16,801	\$9,205	\$6,740	\$3,352	-33.2%	-50.3%
Improvements Other Than Buildings	715	\$9,750	\$6,975	\$0	\$3,156	-24.6%	NA
Operational Supplies	611	\$527	\$0	\$809	\$3,093	55.6%	282.5%
Other Employee Benefits	241 - 290	\$743	\$3,408	\$2,665	\$2,581	36.5%	-3.2%
Public Employees Retirement Fund	214	\$3,889	\$7,299	\$7,605	\$2,351	-11.8%	-69.1%
Travel	580	\$0	\$0	\$0	\$1,434	NA	NA
Awards	875	\$0	\$0	\$0	\$1,000	NA	NA
Land and Easements	710	\$0	\$0	\$678	\$604	NA	-10.9%
Telephone	531	\$0	\$0	\$0	\$375	NA	NA
Group Life Insurance	221	\$202	\$256	\$271	\$250	5.4%	-7.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$376	\$292	\$146	\$227	-11.9%	55.4%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$144	NA	NA
Other Supplies and Materials	615. 660 - 689	\$0	\$611	\$0	\$0	NA	NA
Computer Hardware	741	\$10,187	\$9,029	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$1,250	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$2,479,048	\$2,526,461	\$2,404,189	\$2,581,083	1.0%	7.4%
Grand Total		\$13,390,531	\$14,308,796	\$12,377,434	\$12,288,927	-2.1%	-0.7%