

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastbrook Community Sch Corp (2815)

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	\$771,422	\$749,326	\$762,611	\$756,367	-0.49%	-0.82%
Non - Certified Salaries	120	\$357,217	\$353,949	\$355,961	\$354,277	-0.21%	-0.47%
Group Health Insurance	222	\$127,603	\$130,668	\$178,047	\$163,481	6.39%	-8.18%
Equipment	730	\$0	\$24,165	\$29,936	\$75,684	NA	152.81%
Teacher Retirement Fund, After 7-1-95	216	\$48,501	\$47,486	\$65,682	\$64,901	7.55%	-1.19%
Public Employees Retirement Fund	214	\$42,056	\$42,377	\$49,324	\$49,274	4.04%	-0.10%
Other Purchased Services	593	\$0	\$0	\$0	\$31,842	NA	NA
Other Professional and Technical Services	319	\$223	\$1,218	\$6,750	\$13,250	177.50%	96.30%
Operational Supplies	611	\$18,572	\$16,609	\$14,944	\$12,175	-10.02%	-18.53%
Other Group Insurance Authorized by Statute	224	\$9,532	\$9,921	\$11,304	\$10,484	2.41%	-7.25%
Instruction Services	311	\$7,625	\$28,652	\$11,690	\$8,811	3.68%	-24.63%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,450	\$10,400	\$6,592	\$2,432	-37.01%	-63.11%
Group Life Insurance	221	\$819	\$845	\$1,006	\$900	2.38%	-10.55%
Travel	580	\$34	\$78	\$549	\$448	90.67%	-18.38%
Other Purchased Property Services	490 - 499	\$0	\$0	\$279	\$0	NA	-100.00%
Student Instructional Support Total		\$1,399,054	\$1,415,695	\$1,494,675	\$1,544,325	2.50%	3.32%
Student Academic Achievement							
Certified Salaries	110	\$4,732,584	\$4,640,308	\$4,581,891	\$4,484,482	-1.34%	-2.13%
Group Health Insurance	222	\$685,602	\$671,232	\$707,083	\$652,414	-1.23%	-7.73%
Non - Certified Salaries	120	\$637,392	\$494,655	\$464,686	\$440,878	-8.80%	-5.12%
Teacher Retirement Fund, After 7-1-95	216	\$445,266	\$372,770	\$377,777	\$355,703	-5.46%	-5.84%
Computer Hardware	741	\$81,040	\$114,500	\$100,000	\$203,900	25.94%	103.90%
Transfer Tuition to Other School Corps Within State	561	\$199,392	\$157,806	\$206,017	\$125,955	-10.85%	-38.86%
Equipment	730	\$2,776	\$129,634	\$9,555	\$82,080	133.19%	759.02%
Operational Supplies	611	\$107,554	\$95,083	\$101,185	\$75,652	-8.42%	-25.23%
Pre-2008 Object Code - Temporary Salaries	130	\$64,644	\$110,179	\$70,232	\$71,126	2.42%	1.27%
Public Employees Retirement Fund	214	\$86,538	\$59,804	\$61,403	\$59,075	-9.10%	-3.79%
Other Group Insurance Authorized by Statute	224	\$55,265	\$50,576	\$49,016	\$43,860	-5.61%	-10.52%
Textbooks	630	\$365,577	\$194,224	\$51,694	\$40,453	-42.32%	-21.75%
Instruction Services	311	\$15,353	\$32,277	\$0	\$33,082	21.16%	NA

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Teacher Retirement Fund, Prior to 7-1-95	215	\$52,724	\$37,437	\$31,192	\$29,698	-13.37%	-4.79%
Social Security Certified	212	\$8,565	\$17,037	\$25,405	\$25,170	30.93%	-0.92%
Social Security Noncertified	211	\$18,052	\$13,924	\$21,743	\$19,607	2.09%	-9.82%
Other Purchased Services	593	\$3,307	\$24,582	\$8,376	\$8,451	26.44%	0.89%
Library Books	640	\$12,009	\$12,836	\$7,745	\$6,687	-13.61%	-13.66%
Group Life Insurance	221	\$6,737	\$6,156	\$6,433	\$5,932	-3.13%	-7.79%
Professional Development	748	\$32,623	\$9,933	\$10,448	\$4,618	-38.66%	-55.80%
Stipends	131	\$0	\$0	\$0	\$3,910	NA	NA
Travel	580	\$2,129	\$4,227	\$5,439	\$3,324	11.79%	-38.89%
Other Professional and Technical Services	319	\$1,315	\$4,005	\$1,801	\$2,841	21.24%	57.70%
Periodicals	650	\$2,127	\$2,885	\$1,962	\$1,705	-5.38%	-13.11%
Repairs and Maintenance Services	430	\$223,506	\$7,004	\$0	\$30	-89.24%	NA
Instructional Programs Improvement Services	312	\$7,020	\$647	\$1,500	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$0	\$945	\$0	\$0	NA	NA
Student Academic Achievement Total		\$7,849,095	\$7,264,663	\$6,902,583	\$6,780,633	-3.59%	-1.77%
Overhead and Operational							
Non - Certified Salaries	120	\$1,097,568	\$1,115,179	\$1,156,447	\$1,104,713	0.16%	-4.47%
Operational Supplies	611	\$521,085	\$500,291	\$460,554	\$479,138	-2.08%	4.04%
Social Security Certified	212	\$393,629	\$385,158	\$381,472	\$360,399	-2.18%	-5.52%
Light and Power - Other Than Heating and Cooling	625	\$223,568	\$204,232	\$212,829	\$223,968	0.04%	5.23%
Repairs and Maintenance Services	430	\$205,803	\$279,687	\$233,585	\$213,609	0.94%	-8.55%
Certified Salaries	110	\$119,396	\$127,443	\$138,535	\$154,367	6.63%	11.43%
Public Employees Retirement Fund	214	\$133,584	\$129,023	\$146,155	\$138,981	1.00%	-4.91%
Social Security Noncertified	211	\$136,350	\$131,648	\$130,319	\$121,666	-2.81%	-6.64%
Group Health Insurance	222	\$87,393	\$100,228	\$126,598	\$115,810	7.29%	-8.52%
Insurance	520	\$53,624	\$181,043	\$123,380	\$111,344	20.04%	-9.76%
Other Professional and Technical Services	319	\$73,185	\$146,877	\$207,990	\$110,339	10.81%	-46.95%
Gasoline and Lubricants	613	\$113,675	\$125,895	\$102,799	\$71,011	-11.10%	-30.92%
Heating and Cooling for Buildings - Gas	622	\$44,919	\$89,221	\$62,432	\$57,311	6.28%	-8.20%
Workers Compensation Insurance	225	\$57,720	\$52,099	\$59,785	\$54,756	-1.31%	-8.41%
Connectivity	744	\$8,712	\$4,449	\$5,618	\$37,547	44.09%	568.37%
Water and Sewage	411	\$28,664	\$33,840	\$34,806	\$35,842	5.75%	2.98%

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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
Board of Education Services	318	\$16,597	\$17,891	\$17,266	\$17,611	1.49%	2.00%
Pre-2008 Object Code - Temporary Salaries	130	\$21,957	\$21,202	\$21,914	\$16,864	-6.38%	-23.04%
Other Purchased Property Services	490 - 499	\$85,075	\$5,295	\$31,545	\$15,483	-34.69%	-50.92%
Telephone	531	\$13,571	\$14,048	\$15,152	\$12,497	-2.04%	-17.52%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Other Group Insurance Authorized by Statute	224	\$9,965	\$10,436	\$11,447	\$8,882	-2.84%	-22.41%
Severance/Early Retirement Pay	213	\$45,833	\$15,019	\$16,667	\$8,333	-34.70%	-50.00%
Dues and Fees	810	\$5,410	\$8,810	\$6,193	\$7,904	9.94%	27.63%
Removal of Refuse and Garbage	412	\$4,820	\$6,125	\$6,737	\$7,475	11.59%	10.95%
Teacher Retirement Fund, Prior to 7-1-95	215	\$676	\$5,241	\$7,620	\$6,502	76.10%	-14.67%
Vehicles	731	\$53,188	\$239,805	\$0	\$6,297	-41.34%	NA
Equipment	730	\$17,458	\$8,092	\$6,398	\$5,709	-24.38%	-10.78%
Travel	580	\$6,786	\$4,218	\$5,767	\$5,705	-4.25%	-1.08%
Computer Hardware	741	\$0	\$0	\$9,652	\$5,398	NA	-44.07%
Other Purchased Services	593	\$2,493	\$4,701	\$12,919	\$4,410	15.33%	-65.87%
Advertising	540	\$1,998	\$3,587	\$2,627	\$2,599	6.79%	-1.09%
Official Bond Premiums	525	\$0	\$1,431	\$1,080	\$2,192	NA	102.96%
Other Technology Hardware	746	\$0	\$0	\$27,940	\$2,060	NA	-92.63%
Redemption of Principal	831	\$0	\$0	\$0	\$469	NA	NA
Unemployment Insurance	230	\$3,766	\$46	\$14	\$390	-43.27%	2681.74%
Group Life Insurance	221	\$417	\$469	\$551	\$386	-1.92%	-29.90%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$41	\$85	NA	108.71%
Improvements Other Than Buildings	715	\$84	\$54	\$69	\$44	-15.01%	-36.89%
Tires and Repairs	612	\$140	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total		\$3,599,107	\$3,982,784	\$3,794,901	\$3,538,093	-0.43%	-6.77%
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Non Operational

Redemption of Principal	831	\$1,113,985	\$1,116,736	\$1,181,774	\$1,162,342	1.07%	-1.64%
Equipment	730	\$75,775	\$104,336	\$217,228	\$342,948	45.86%	57.87%
Certified Salaries	110	\$69,189	\$67,955	\$79,004	\$83,149	4.70%	5.25%
Non - Certified Salaries	120	\$72,119	\$79,327	\$78,275	\$78,890	2.27%	0.79%
Interest	832	\$111,539	\$51,456	\$86,595	\$72,685	-10.15%	-16.06%
Other Professional and Technical Services	319	\$32,573	\$59,163	\$76,888	\$44,244	7.96%	-42.46%

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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
Teacher Retirement Fund, After 7-1-95	216	\$5,580	\$4,816	\$6,333	\$6,811	5.11%	7.55%
Improvements Other Than Buildings	715	\$18,747	\$23,411	\$43,847	\$6,506	-23.25%	-85.16%
Social Security Certified	212	\$5,229	\$5,197	\$6,262	\$6,361	5.02%	1.59%
Social Security Noncertified	211	\$5,556	\$6,107	\$5,988	\$6,035	2.09%	0.79%
Operational Supplies	611	\$72	\$0	\$0	\$1,147	100.08%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$801	\$582	\$528	\$250	-25.24%	-52.59%
Other Purchased Services	593	\$0	\$0	\$0	\$50	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$494	\$40	NA	-91.85%
Awards	875	\$1,455	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$21,661	\$67,037	\$222,074	\$0	-100.00%	-100.00%
Public Employees Retirement Fund	214	\$3,813	\$2,472	\$298	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$36,173	\$73,864	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$649	\$2,000	\$0	NA	-100.00%
Non Operational Total		\$1,574,267	\$1,663,107	\$2,007,587	\$1,811,459	3.57%	-9.77%
Grand Total		\$14,421,524	\$14,326,249	\$14,199,746	\$13,674,509	-1.32%	-3.70%