

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$759,565	\$780,787	\$612,499	\$590,824	-6.09%	-3.54%
Non - Certified Salaries	120	\$378,783	\$406,625	\$345,096	\$403,582	1.60%	16.95%
Group Health Insurance	222	\$144,743	\$123,176	\$197,916	\$133,503	-2.00%	-32.55%
Social Security Certified	212	\$54,550	\$59,035	\$45,275	\$48,251	-3.02%	6.57%
Public Employees Retirement Fund	214	\$35,471	\$35,403	\$43,815	\$45,651	6.51%	4.19%
Teacher Retirement Fund, After 7-1-95	216	\$56,823	\$61,284	\$39,041	\$43,908	-6.24%	12.46%
Social Security Noncertified	211	\$27,407	\$27,253	\$24,390	\$25,301	-1.98%	3.74%
Severance/Early Retirement Pay	213	\$13,832	\$23,690	\$11,680	\$16,452	4.43%	40.86%
Other Group Insurance Authorized by Statute	224	\$9,075	\$8,107	\$7,482	\$5,595	-11.39%	-25.22%
Operational Supplies	611	\$10,157	\$7,300	\$7,910	\$4,971	-16.36%	-37.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,523	\$4,767	\$4,752	\$4,768	1.33%	0.34%
Other Professional and Technical Services	319	\$0	\$5,934	\$0	\$3,067	NA	NA
Travel	580	\$3,904	\$2,185	\$7,288	\$2,458	-10.92%	-66.27%
Dues and Fees	810	\$0	\$0	\$0	\$1,690	NA	NA
Equipment	730	\$31,124	\$555	\$949	\$1,400	-53.95%	47.52%
Unemployment Insurance	230	\$0	\$2,316	\$8,203	\$332	NA	-95.95%
Repairs and Maintenance Services	430	\$158	\$313	\$158	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$5,298	\$8,674	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,535,413</b>	<b>\$1,557,403</b>	<b>\$1,356,453</b>	<b>\$1,331,752</b>	<b>-3.50%</b>	<b>-1.82%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,194,194	\$3,931,052	\$3,640,056	\$3,654,548	-3.38%	0.40%
Other Professional and Technical Services	319	\$965,139	\$1,036,822	\$936,726	\$913,734	-1.36%	-2.45%
Group Health Insurance	222	\$883,712	\$699,294	\$1,442,756	\$846,815	-1.06%	-41.31%
Non - Certified Salaries	120	\$699,567	\$546,913	\$427,346	\$419,581	-12.00%	-1.82%
Teacher Retirement Fund, After 7-1-95	216	\$297,383	\$308,383	\$289,068	\$302,570	0.43%	4.67%
Social Security Certified	212	\$305,118	\$292,337	\$262,994	\$266,626	-3.32%	1.38%
Connectivity	744	\$79	\$0	\$0	\$138,100	546.61%	NA
Textbooks	630	\$0	\$0	\$0	\$114,511	NA	NA
Content	747	\$139,464	\$67,154	\$45,099	\$103,820	-7.11%	130.20%
Operational Supplies	611	\$277,035	\$229,676	\$216,229	\$103,686	-21.78%	-52.05%

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Nonlicensed Employees	136	\$87,420	\$54,877	\$63,305	\$69,913	-5.43%	10.44%
Severance/Early Retirement Pay	213	\$97,079	\$92,332	\$80,328	\$69,115	-8.14%	-13.96%
Transfer Tuition to Ed. Service Agencies Within State	564	\$56,526	\$0	\$0	\$65,973	3.94%	NA
Rentals	440	\$47,932	\$47,266	\$56,165	\$52,183	2.15%	-7.09%
Public Employees Retirement Fund	214	\$61,232	\$55,943	\$44,557	\$43,742	-8.07%	-1.83%
Equipment	730	\$3,325	\$8,336	\$21,888	\$28,350	70.88%	29.52%
Social Security Noncertified	211	\$50,364	\$37,596	\$26,760	\$27,184	-14.29%	1.58%
Other Technology Hardware	746	\$0	\$0	\$2,262	\$25,680	NA	1035.28%
Computer Hardware	741	\$86,935	\$27,700	\$18,072	\$25,224	-26.61%	39.57%
Other Group Insurance Authorized by Statute	224	\$40,602	\$33,979	\$33,786	\$24,509	-11.86%	-27.46%
Stipends	131	\$0	\$0	\$0	\$22,003	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$43,556	\$30,987	\$26,420	\$20,982	-16.69%	-20.58%
Travel	580	\$39,925	\$25,484	\$15,322	\$14,676	-22.14%	-4.22%
Dues and Fees	810	\$11,195	\$10,728	\$10,717	\$12,106	1.97%	12.96%
Repairs and Maintenance Services	430	\$8,897	\$16,970	\$24,690	\$7,793	-3.26%	-68.44%
Other Supplies and Materials	615, 660 - 689	\$8,600	\$18,546	\$3,115	\$7,178	-4.42%	130.45%
Library Books	640	\$28,503	\$9,473	\$9,080	\$6,857	-29.96%	-24.48%
Licensed Employees	135	\$7,608	\$18,667	\$25,599	\$3,030	-20.56%	-88.16%
Postage and Postage Machine Rental	532	\$3,913	\$4,318	\$3,771	\$2,782	-8.17%	-26.22%
Periodicals	650	\$3,906	\$1,987	\$866	\$405	-43.26%	-53.27%
Instructional Programs Improvement Services	312	\$11,767	\$2,875	\$0	\$289	-60.41%	NA
Student Transportation Services	510	\$92	\$869	\$900	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$18,904	\$18,784	\$0	\$0	-100.00%	NA
Food Purchases	614	\$702	\$447	\$0	\$0	-100.00%	NA
Construction Services	450	\$9,955	\$27,331	\$24,893	\$0	-100.00%	-100.00%
Redemption of Principal	831	\$16,983	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$4,990	\$5,850	\$13,026	\$0	-100.00%	-100.00%
Instruction Services	311	\$287	\$610	\$816	\$0	-100.00%	-100.00%
Staff Services	314	\$0	\$0	\$17,500	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$8,512,888</b>	<b>\$7,663,587</b>	<b>\$7,784,112</b>	<b>\$7,393,965</b>	<b>-3.46%</b>	<b>-5.01%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,366,579	\$1,359,084	\$1,324,035	\$1,308,676	-1.08%	-1.16%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Food Purchases	614	\$378,004	\$330,349	\$342,343	\$346,858	-2.13%	1.32%
Light and Power - Other Than Heating and Cooling	625	\$382,008	\$309,332	\$368,825	\$320,951	-4.26%	-12.98%
Certified Salaries	110	\$253,296	\$255,914	\$230,430	\$241,583	-1.18%	4.84%
Repairs and Maintenance Services	430	\$162,176	\$264,598	\$264,408	\$231,513	9.31%	-12.44%
Operational Supplies	611	\$185,267	\$157,557	\$182,576	\$224,652	4.94%	23.05%
Group Health Insurance	222	\$222,649	\$178,170	\$366,628	\$215,799	-0.78%	-41.14%
Severance/Early Retirement Pay	213	\$32,557	\$17,556	\$28,855	\$148,483	46.14%	414.59%
Public Employees Retirement Fund	214	\$123,836	\$128,097	\$133,194	\$126,557	0.54%	-4.98%
Vehicles	731	\$165,946	\$86,399	\$83,220	\$117,406	-8.29%	41.08%
Social Security Noncertified	211	\$105,063	\$105,613	\$101,358	\$102,160	-0.70%	0.79%
Insurance	520	\$107,176	\$69,690	\$94,381	\$93,708	-3.30%	-0.71%
Water and Sewage	411	\$75,901	\$96,116	\$91,215	\$91,227	4.71%	0.01%
Heating and Cooling for Buildings - Gas	622	\$130,519	\$237,206	\$137,400	\$89,095	-9.10%	-35.16%
Telephone	531	\$98,649	\$62,850	\$101,882	\$65,017	-9.90%	-36.18%
Workers Compensation Insurance	225	\$57,650	\$52,401	\$72,228	\$61,043	1.44%	-15.49%
Other Professional and Technical Services	319	\$65,736	\$63,967	\$164,688	\$54,249	-4.69%	-67.06%
Overtime Salaries	140	\$40,590	\$60,409	\$51,631	\$48,337	4.46%	-6.38%
Removal of Refuse and Garbage	412	\$25,973	\$27,062	\$31,785	\$38,939	10.65%	22.51%
Gasoline and Lubricants	613	\$57,484	\$55,775	\$52,673	\$37,785	-9.96%	-28.27%
Equipment	730	\$92,138	\$71,687	\$55,260	\$28,624	-25.34%	-48.20%
Teacher Retirement Fund, After 7-1-95	216	\$15,237	\$15,512	\$24,110	\$25,366	13.59%	5.21%
Board of Education Services	318	\$29,737	\$27,900	\$22,975	\$24,834	-4.40%	8.09%
Social Security Certified	212	\$17,855	\$18,004	\$18,498	\$17,252	-0.86%	-6.74%
Board Member Compensation	115	\$17,884	\$10,492	\$18,926	\$16,990	-1.27%	-10.23%
Nonlicensed Employees	136	\$12,346	\$19,625	\$7,438	\$16,405	7.37%	120.55%
Other Group Insurance Authorized by Statute	224	\$15,760	\$12,448	\$13,861	\$9,936	-10.89%	-28.31%
Dues and Fees	810	\$5,793	\$6,798	\$10,660	\$6,764	3.95%	-36.54%
Other Employee Benefits	241 - 290	\$7,096	\$6,937	\$3,800	\$6,575	-1.89%	73.02%
Tires and Repairs	612	\$0	\$2,940	\$3,620	\$6,077	NA	67.85%
Connectivity	744	\$0	\$5,337	\$750	\$5,208	NA	594.44%
Travel	580	\$28,909	\$13,519	\$7,447	\$5,138	-35.07%	-31.00%
Printing and Binding	550	\$9,351	\$5,836	\$7,836	\$3,947	-19.40%	-49.63%
Postage and Postage Machine Rental	532	\$3,217	\$2,013	\$2,172	\$2,348	-7.58%	8.06%
Seldom or Non-Recurring Purchases	873	\$32,696	\$14,418	\$64,710	\$1,501	-53.71%	-97.68%

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Other Purchased Services	593	\$997	\$1,148	\$1,746	\$1,280	6.45%	-26.69%
Advertising	540	\$2,127	\$9,691	\$3,571	\$1,038	-16.42%	-70.93%
Periodicals	650	\$817	\$841	\$377	\$682	-4.41%	80.90%
Official Bond Premiums	525	\$646	\$1,137	\$1,205	\$622	-0.93%	-48.38%
Computer Hardware	741	\$13,613	\$400	\$1,445	\$270	-62.47%	-81.32%
Miscellaneous Objects	876 - 899	\$330	\$0	\$0	\$118	-22.69%	NA
Other Communication Services	533 - 539	\$432	\$0	\$0	\$113	-28.44%	NA
Unemployment Insurance	230	\$186	\$47	\$0	\$0	-100.00%	NA
Buildings	720	\$761	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,245	\$3,245	\$85	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$215	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$5,533	\$14,919	\$5,311	\$0	-100.00%	-100.00%
Data Processing Services	316	\$7,100	\$715	\$450	\$0	-100.00%	-100.00%
Bank Service Charges	871	\$0	\$0	\$70	\$0	NA	-100.00%

**Overhead and Operational Total      \$4,361,080      \$4,183,753      \$4,500,077      \$4,145,128      -1.26%      -7.89%**

**Non Operational**

Redemption of Principal	831	\$1,153,226	\$1,101,680	\$1,289,838	\$1,164,260	0.24%	-9.74%
Interest	832	\$629,845	\$586,291	\$501,866	\$497,323	-5.73%	-0.91%
Certified Salaries	110	\$191,133	\$232,282	\$169,919	\$165,784	-3.49%	-2.43%
Non - Certified Salaries	120	\$59,662	\$44,398	\$79,682	\$83,398	8.73%	4.66%
Construction Services	450	\$80,103	\$70,881	\$162,501	\$60,646	-6.72%	-62.68%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$50,714	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$13,446	\$16,036	\$11,662	\$14,702	2.26%	26.07%
Social Security Certified	212	\$14,482	\$17,784	\$12,956	\$12,675	-3.28%	-2.17%
Computer Hardware	741	\$0	\$111,923	\$0	\$9,972	NA	NA
Buildings	720	\$174,509	\$9,469	\$8,474	\$9,269	-51.99%	9.38%
Operational Supplies	611	\$3,082	\$2,107	\$7,489	\$8,211	27.76%	9.64%
Social Security Noncertified	211	\$4,473	\$3,195	\$5,983	\$6,302	8.95%	5.32%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$2,277	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,011	\$946	\$757	\$720	-8.16%	-4.91%
Public Employees Retirement Fund	214	\$2,973	\$3,805	\$2,382	\$21	-71.00%	-99.12%
Content	747	\$0	\$27,677	\$0	\$0	NA	NA

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Postage and Postage Machine Rental	532	\$265	\$0	\$141	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$227	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$8,444	\$12,251	\$0	\$0	-100.00%	NA
Equipment	730	\$66,073	\$25,653	\$15,491	\$0	-100.00%	-100.00%
Dues and Fees	810	\$3,564	\$2,589	\$471	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$32,036	\$0	\$0	\$0	-100.00%	NA
Cleaning Services	420	\$6,877	\$3,700	\$2,613	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$31,972	\$0	\$8,200	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$2,477,404</b>	<b>\$2,272,667</b>	<b>\$2,280,425</b>	<b>\$2,086,273</b>	<b>-4.20%</b>	<b>-8.51%</b>
<b>Grand Total</b>		<b>\$16,886,784</b>	<b>\$15,677,410</b>	<b>\$15,921,066</b>	<b>\$14,957,117</b>	<b>-2.99%</b>	<b>-6.05%</b>