

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

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	\$3,125,874	\$3,080,479	\$3,270,461	\$3,324,343	1.55%	1.65%
Group Health Insurance	222	\$832,468	\$794,943	\$888,140	\$1,116,528	7.62%	25.72%
Non - Certified Salaries	120	\$927,073	\$1,024,722	\$1,044,914	\$1,058,086	3.36%	1.26%
Teacher Retirement Fund, After 7-1-95	216	\$239,749	\$219,200	\$245,544	\$263,101	2.35%	7.15%
Social Security Certified	212	\$232,225	\$229,649	\$242,012	\$244,276	1.27%	0.94%
Public Employees Retirement Fund	214	\$100,687	\$93,729	\$99,819	\$98,096	-0.65%	-1.73%
Social Security Noncertified	211	\$64,276	\$71,185	\$73,467	\$75,537	4.12%	2.82%
Other Professional and Technical Services	319	\$10,958	\$8,810	\$59,442	\$64,038	55.48%	7.73%
Other Employee Benefits	241 - 290	\$48,741	\$48,519	\$49,907	\$51,729	1.50%	3.65%
Operational Supplies	611	\$61,456	\$42,292	\$46,215	\$34,326	-13.55%	-25.73%
Other Purchased Property Services	490 - 499	\$21,507	\$19,994	\$24,364	\$29,184	7.93%	19.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$51,010	\$29,182	\$27,533	\$26,732	-14.92%	-2.91%
Severance/Early Retirement Pay	213	\$2,861	\$8,663	\$3,176	\$18,373	59.19%	478.48%
Workers Compensation Insurance	225	\$14,281	\$15,520	\$17,314	\$18,368	6.49%	6.09%
Travel	580	\$18,351	\$8,330	\$17,722	\$18,265	-0.12%	3.06%
Other Group Insurance Authorized by Statute	224	\$11,715	\$12,063	\$12,480	\$13,197	3.02%	5.75%
Postage and Postage Machine Rental	532	\$23,495	\$596	\$1,033	\$11,885	-15.67%	1050.74%
Professional Development	748	\$28,064	\$5,236	\$2,468	\$10,316	-22.13%	318.06%
Other Supplies and Materials	615, 660 - 689	\$10,480	\$1,032	\$24,881	\$6,890	-9.96%	-72.31%
Group Life Insurance	221	\$4,879	\$4,917	\$4,876	\$5,275	1.97%	8.18%
Staff Services	314	\$41,404	\$35,314	\$38,956	\$3,629	-45.59%	-90.68%
Instruction Services	311	\$2,400	\$2,400	\$2,400	\$2,400	0.00%	0.00%
Dues and Fees	810	\$1,780	\$1,180	\$2,339	\$1,525	-3.79%	-34.80%
Printing and Binding	550	\$4,217	\$3,284	\$3,785	\$1,371	-24.49%	-63.77%
Insurance	520	\$815	\$426	\$815	\$815	0.00%	0.00%
Periodicals	650	\$0	\$0	\$500	\$500	NA	0.00%
Pupil Services	313	\$322	\$147	\$249	\$426	7.25%	71.43%
Repairs and Maintenance Services	430	\$10,198	\$1,066	\$1,086	\$285	-59.11%	-73.76%
Miscellaneous Objects	876 - 899	\$453	\$453	\$317	\$225	-16.05%	-28.97%
Licensed Employees	135	\$38	\$0	\$0	\$75	18.92%	NA
Nonlicensed Employees	136	\$584	\$0	\$0	\$65	-42.24%	NA
Unemployment Insurance	230	\$0	\$4,106	\$2,301	\$0	NA	-100.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support Total		\$5,892,358	\$5,767,439	\$6,208,516	\$6,499,862	2.48%	4.69%
Student Academic Achievement							
Certified Salaries	110	\$20,791,327	\$21,026,274	\$21,957,307	\$21,964,291	1.38%	0.03%
Group Health Insurance	222	\$3,200,668	\$3,365,836	\$3,466,356	\$4,684,012	9.99%	35.13%
Transfer Tuition to Ed. Service Agencies Within State	564	\$3,441,560	\$3,662,927	\$3,461,226	\$3,742,822	2.12%	8.14%
Non - Certified Salaries	120	\$2,425,045	\$2,457,532	\$2,559,185	\$2,577,992	1.54%	0.73%
Social Security Certified	212	\$1,470,453	\$1,494,360	\$1,607,025	\$1,617,164	2.41%	0.63%
Teacher Retirement Fund, After 7-1-95	216	\$1,553,191	\$1,339,487	\$1,478,752	\$1,542,736	-0.17%	4.33%
Textbooks	630	\$400,095	\$553,833	\$1,405,890	\$893,928	22.26%	-36.42%
Operational Supplies	611	\$368,410	\$330,158	\$375,952	\$401,476	2.17%	6.79%
Nonlicensed Employees	136	\$244,407	\$278,393	\$306,926	\$310,897	6.20%	1.29%
Other Professional and Technical Services	319	\$292,099	\$245,574	\$266,614	\$305,474	1.13%	14.58%
Stipends	131	\$5,508	\$11,697	\$192,365	\$281,967	167.49%	46.58%
Teacher Retirement Fund, Prior to 7-1-95	215	\$359,955	\$262,308	\$256,111	\$245,608	-9.11%	-4.10%
Other Employee Benefits	241 - 290	\$214,574	\$212,964	\$225,615	\$218,933	0.50%	-2.96%
Social Security Noncertified	211	\$226,116	\$225,532	\$203,814	\$214,147	-1.35%	5.07%
Licensed Employees	135	\$170,710	\$240,715	\$211,843	\$207,482	5.00%	-2.06%
Severance/Early Retirement Pay	213	\$26,175	\$27,545	\$54,053	\$180,322	62.01%	233.60%
Telecommunications Equipment	745	\$1,108	\$0	\$0	\$129,075	228.53%	NA
Other Supplies and Materials	615, 660 - 689	\$156,750	\$5,795	\$48,959	\$115,161	-7.42%	135.22%
Workers Compensation Insurance	225	\$84,075	\$88,966	\$98,362	\$101,139	4.73%	2.82%
Computer Hardware	741	\$326,382	\$152,717	\$226,955	\$99,310	-25.73%	-56.24%
Connectivity	744	\$75,848	\$22,387	\$65,475	\$73,600	-0.75%	12.41%
Library Books	640	\$53,587	\$57,603	\$76,909	\$67,821	6.07%	-11.82%
Other Group Insurance Authorized by Statute	224	\$62,683	\$62,890	\$64,194	\$66,060	1.32%	2.91%
Travel	580	\$42,934	\$53,147	\$40,440	\$52,462	5.14%	29.73%
Content	747	\$80,771	\$42,173	\$26,803	\$42,502	-14.83%	58.57%
Other Technology Hardware	746	\$22,406	\$47,335	\$60,141	\$34,211	11.16%	-43.12%
Instruction Services	311	\$17,372	\$20,006	\$33,830	\$29,701	14.35%	-12.21%
Public Employees Retirement Fund	214	\$29,764	\$23,816	\$26,163	\$25,390	-3.90%	-2.96%
Group Life Insurance	221	\$15,066	\$15,239	\$15,430	\$15,795	1.19%	2.37%
Dues and Fees	810	\$9,845	\$9,977	\$8,714	\$10,948	2.69%	25.64%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$3,084	\$5,363	\$16,225	\$9,170	31.31%	-43.48%
Periodicals	650	\$5,692	\$11,231	\$7,758	\$7,321	6.49%	-5.64%
Instructional Programs Improvement Services	312	\$12,667	\$12,305	\$12,176	\$4,933	-21.00%	-59.48%
Professional Development	748	\$31,303	\$9,761	\$4,655	\$3,694	-41.39%	-20.65%
Distance Learning Equipment	742	\$0	\$0	\$4,935	\$2,093	NA	-57.59%
Awards	875	\$1,984	\$675	\$1,265	\$1,528	-6.32%	20.77%
Equipment	730	\$456	\$9,282	\$2,749	\$532	3.92%	-80.65%
Unemployment Insurance	230	\$2,169	\$9,239	\$8,741	\$481	-31.39%	-94.50%
Other Purchased Property Services	490 - 499	\$375	\$892	\$246	\$270	-7.88%	9.64%
Other Communication Services	533 - 539	\$48	\$100	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$528	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$8,187	\$1,333	\$0	\$0	-100.00%	NA

Student Academic Achievement Total	\$36,235,377	\$36,397,366	\$38,880,160	\$40,282,447	2.68%	3.61%
---	---------------------	---------------------	---------------------	---------------------	--------------	--------------

Overhead and Operational

Non - Certified Salaries	120	\$5,306,387	\$5,350,863	\$5,428,627	\$5,565,170	1.20%	2.52%
Group Health Insurance	222	\$7,671,394	\$8,220,751	\$8,145,248	\$4,456,412	-12.70%	-45.29%
Operational Supplies	611	\$1,723,412	\$1,843,734	\$1,792,636	\$2,035,404	4.25%	13.54%
Light and Power - Other Than Heating and Cooling	625	\$1,138,123	\$1,196,093	\$1,265,305	\$1,385,276	5.04%	9.48%
Other Professional and Technical Services	319	\$846,231	\$674,186	\$826,837	\$1,024,478	4.89%	23.90%
Other Purchased Property Services	490 - 499	\$616,809	\$749,481	\$797,190	\$831,898	7.77%	4.35%
Public Employees Retirement Fund	214	\$694,843	\$648,989	\$687,171	\$695,549	0.03%	1.22%
Insurance	520	\$668,164	\$713,501	\$700,190	\$694,146	0.96%	-0.86%
Repairs and Maintenance Services	430	\$445,198	\$555,924	\$469,334	\$651,612	9.99%	38.84%
Workers Compensation Insurance	225	\$455,824	\$504,910	\$527,757	\$513,499	3.02%	-2.70%
Equipment	730	\$417,705	\$535,457	\$607,133	\$476,276	3.33%	-21.55%
Certified Salaries	110	\$241,758	\$321,058	\$218,107	\$419,430	14.77%	92.31%
Social Security Noncertified	211	\$389,772	\$399,223	\$405,095	\$418,702	1.81%	3.36%
Heating and Cooling for Buildings - Gas	622	\$370,685	\$392,671	\$381,604	\$298,696	-5.26%	-21.73%
Gasoline and Lubricants	613	\$448,999	\$380,486	\$379,879	\$248,278	-13.77%	-34.64%
Nonlicensed Employees	136	\$79,478	\$154,055	\$136,307	\$160,182	19.15%	17.52%
Water and Sewage	411	\$117,856	\$126,142	\$133,912	\$130,319	2.54%	-2.68%
Other Group Insurance Authorized by Statute	224	\$107,897	\$111,008	\$111,081	\$107,270	-0.15%	-3.43%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Vehicles	731	\$20,008	\$0	\$57,940	\$105,293	51.46%	81.73%
Board of Education Services	318	\$115,222	\$66,000	\$105,174	\$90,736	-5.80%	-13.73%
Group Life Insurance	221	\$94,631	\$96,366	\$95,445	\$85,167	-2.60%	-10.77%
Other Employee Benefits	241 - 290	\$69,808	\$78,448	\$75,429	\$79,160	3.19%	4.95%
Severance/Early Retirement Pay	213	\$429,865	\$316,705	\$89,719	\$75,270	-35.31%	-16.11%
Removal of Refuse and Garbage	412	\$50,612	\$49,293	\$60,055	\$68,621	7.91%	14.26%
Telephone	531	\$12,608	\$19,256	\$27,464	\$56,037	45.20%	104.04%
Teacher Retirement Fund, After 7-1-95	216	\$679	\$10,605	\$13,574	\$34,632	167.20%	155.14%
Postage and Postage Machine Rental	532	\$10,190	\$26,253	\$281	\$33,612	34.77%	11849.99%
Social Security Certified	212	\$30,545	\$28,505	\$20,260	\$32,410	1.49%	59.97%
Miscellaneous Objects	876 - 899	\$369,402	\$719,506	\$502,157	\$26,559	-48.22%	-94.71%
Dues and Fees	810	\$23,594	\$21,725	\$24,470	\$24,429	0.87%	-0.17%
Travel	580	\$23,059	\$16,894	\$15,517	\$16,035	-8.68%	3.34%
Board Member Compensation	115	\$15,033	\$17,800	\$16,650	\$15,900	1.41%	-4.50%
Student Trans. Purch. From Another School Corp. Outside State	512	\$6,839	\$6,653	\$7,734	\$10,480	11.26%	35.51%
Advertising	540	\$4,347	\$9,204	\$8,740	\$8,417	17.96%	-3.70%
Other Technology Hardware	746	\$0	\$0	\$146,059	\$7,781	NA	-94.67%
Printing and Binding	550	\$10,188	\$3,880	\$2,365	\$2,956	-26.61%	24.96%
Tires and Repairs	612	\$1,605	\$365	\$1,201	\$585	-22.30%	-51.29%
Cleaning Services	420	\$739	\$0	\$0	\$473	-10.55%	NA
Periodicals	650	\$473	\$725	\$715	\$190	-20.37%	-73.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,841	\$885	\$33	\$47	-71.25%	42.02%
Other Supplies and Materials	615, 660 - 689	\$177	\$177	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$0	\$89,250	\$83,569	\$0	NA	-100.00%
Unemployment Insurance	230	\$5,176	\$5,572	\$0	\$0	-100.00%	NA
Content	747	\$70,000	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$0	\$0	\$800	\$0	NA	-100.00%
Overhead and Operational Total		\$23,112,176	\$24,462,599	\$24,368,764	\$20,887,385	-2.50%	-14.29%
Non Operational							
Redemption of Principal	831	\$7,478,612	\$7,694,612	\$7,656,219	\$6,941,050	-1.85%	-9.34%
Repairs and Maintenance Services	430	\$460,576	\$230,500	\$275,385	\$2,214,955	48.09%	704.31%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$4,000	\$5,250	\$362,045	\$878,519	284.97%	142.65%
Non - Certified Salaries	120	\$328,802	\$314,214	\$349,899	\$323,009	-0.44%	-7.69%
Certified Salaries	110	\$299,311	\$314,810	\$300,980	\$305,574	0.52%	1.53%
Interest	832	\$249,638	\$217,609	\$162,481	\$100,225	-20.40%	-38.32%
Buildings	720	(\$63,219)	\$0	\$97,106	\$95,667	NA	-1.48%
Equipment	730	\$195,610	\$129,234	\$143,996	\$88,329	-18.03%	-38.66%
Pupil Services	313	\$41,250	\$45,000	\$50,625	\$51,750	5.83%	2.22%
Rentals	440	\$63,900	\$43,000	\$43,000	\$32,250	-15.71%	-25.00%
Group Health Insurance	222	\$23,303	\$23,303	\$23,269	\$29,134	5.74%	25.20%
Social Security Certified	212	\$25,417	\$27,652	\$28,480	\$26,886	1.41%	-5.60%
Teacher Retirement Fund, After 7-1-95	216	\$27,336	\$22,428	\$20,159	\$21,160	-6.20%	4.96%
Operational Supplies	611	\$25,316	\$18,139	\$15,248	\$20,790	-4.80%	36.34%
Social Security Noncertified	211	\$22,557	\$20,717	\$21,233	\$20,418	-2.46%	-3.84%
Public Employees Retirement Fund	214	\$6,605	\$6,229	\$7,762	\$8,862	7.63%	14.18%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,298	\$3,048	\$3,270	\$3,886	-2.49%	18.83%
Workers Compensation Insurance	225	\$459	\$505	\$553	\$544	4.37%	-1.63%
Other Employee Benefits	241 - 290	\$386	\$397	\$409	\$416	1.91%	1.65%
Other Group Insurance Authorized by Statute	224	\$116	\$116	\$119	\$123	1.53%	3.36%
Group Life Insurance	221	\$118	\$117	\$117	\$117	-0.13%	0.00%
Other Supplies and Materials	615, 660 - 689	\$853	\$5,432	\$1,799	\$50	-50.80%	-97.22%
Other Technology Hardware	746	\$74,663	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$3,699	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$9,273,606	\$9,122,312	\$9,564,155	\$11,163,712	4.75%	16.72%
Grand Total		\$74,513,517	\$75,749,717	\$79,021,594	\$78,833,406	1.42%	-0.24%