

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northeast School Corp (7645)

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	\$631,764	\$598,364	\$441,142	\$345,842	-13.98%	-21.60%
Non - Certified Salaries	120	\$219,008	\$208,361	\$186,966	\$184,340	-4.22%	-1.40%
Group Health Insurance	222	\$209,761	\$145,547	\$34,335	\$92,739	-18.46%	170.10%
Social Security Certified	212	\$44,298	\$46,007	\$31,765	\$24,663	-13.62%	-22.36%
Teacher Retirement Fund, After 7-1-95	216	\$38,522	\$32,266	\$19,248	\$15,126	-20.84%	-21.42%
Public Employees Retirement Fund	214	\$12,706	\$14,052	\$12,301	\$11,849	-1.73%	-3.68%
Operational Supplies	611	\$12,752	\$11,016	\$11,756	\$10,569	-4.59%	-10.10%
Social Security Noncertified	211	\$11,748	\$12,147	\$11,363	\$10,498	-2.77%	-7.61%
Travel	580	\$9,446	\$7,807	\$7,426	\$5,143	-14.10%	-30.73%
Postage and Postage Machine Rental	532	\$4,788	\$5,675	\$4,019	\$2,191	-17.75%	-45.48%
Pupil Services	313	\$14	\$215	\$84	\$42	32.06%	-50.25%
Workers Compensation Insurance	225	\$3,700	\$2,433	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$28,549	\$15,459	\$8,240	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$1,227,055	\$1,099,350	\$768,644	\$703,002	-13.00%	-8.54%
Student Academic Achievement							
Certified Salaries	110	\$3,946,745	\$3,735,325	\$2,831,038	\$2,527,042	-10.55%	-10.74%
Group Health Insurance	222	\$1,383,027	\$1,169,572	\$876,172	\$573,120	-19.77%	-34.59%
Transfer Tuition to Ed. Service Agencies Within State	564	\$379,447	\$463,136	\$367,121	\$328,946	-3.51%	-10.40%
Non - Certified Salaries	120	\$343,437	\$306,894	\$219,482	\$235,055	-9.04%	7.10%
Social Security Certified	212	\$305,273	\$287,513	\$215,459	\$189,102	-11.28%	-12.23%
Teacher Retirement Fund, After 7-1-95	216	\$239,302	\$178,440	\$156,620	\$135,551	-13.25%	-13.45%
Textbooks	630	\$95,485	\$41,494	\$89,939	\$107,162	2.93%	19.15%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$117,993	\$41,250	\$48,125	\$55,000	-17.37%	14.29%
Equipment	730	\$25,000	\$23,421	\$47,500	\$51,952	20.06%	9.37%
Pre-2008 Object Code - Temporary Salaries	130	\$119,872	\$122,210	\$41,216	\$40,220	-23.89%	-2.42%
Operational Supplies	611	\$73,045	\$105,194	\$69,148	\$35,269	-16.64%	-48.99%
Public Employees Retirement Fund	214	\$38,434	\$35,693	\$27,914	\$29,332	-6.53%	5.08%
Other Professional and Technical Services	319	\$8,935	\$33,853	\$29,868	\$21,751	24.91%	-27.18%
Social Security Noncertified	211	\$30,806	\$26,089	\$19,110	\$20,533	-9.65%	7.45%
Stipends	131	\$6,110	\$2,000	\$16,476	\$11,101	16.10%	-32.63%

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Other Supplies and Materials	615, 660 - 689	\$100	\$0	\$0	\$6,751	186.29%	NA
Travel	580	\$6,512	\$4,085	\$14,161	\$6,706	0.74%	-52.64%
Instruction Services	311	\$504	\$2,330	\$1,734	\$3,466	61.94%	99.84%
Library Books	640	\$4,504	\$25,751	\$2,500	\$2,919	-10.28%	16.75%
Severance/Early Retirement Pay	213	\$211,481	\$103,239	\$60,785	\$1,000	-73.78%	-98.35%
Computer Hardware	741	\$0	\$178,650	\$1,023	\$831	NA	-18.78%
Periodicals	650	\$374	\$239	\$99	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$28,298	\$15,850	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$23,224	\$0	\$68,355	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$0	\$0	\$4,624	\$0	NA	-100.00%
Professional Development	748	\$1,517	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$7,389,425	\$6,902,226	\$5,208,470	\$4,382,809	-12.24%	-15.85%
Overhead and Operational							
Other Purchased Services	593	\$6,791	\$5,473	\$1,287,699	\$1,214,981	265.74%	-5.65%
Non - Certified Salaries	120	\$938,433	\$955,892	\$371,967	\$391,501	-19.63%	5.25%
Other Purchased Property Services	490 - 499	\$231,243	\$248,652	\$264,696	\$242,919	1.24%	-8.23%
Student Transportation Services	510	\$520,549	\$531,821	\$524,973	\$222,170	-19.17%	-57.68%
Repairs and Maintenance Services	430	\$275,652	\$276,238	\$280,957	\$187,468	-9.19%	-33.28%
Group Health Insurance	222	\$357,976	\$306,409	\$287,086	\$143,351	-20.45%	-50.07%
Certified Salaries	110	\$98,982	\$101,567	\$98,982	\$100,439	0.37%	1.47%
Insurance	520	\$64,520	\$115,729	\$0	\$63,452	-0.42%	NA
Workers Compensation Insurance	225	\$48,870	\$60,929	\$32,238	\$58,647	4.67%	81.92%
Gasoline and Lubricants	613	\$81,171	\$87,222	\$61,923	\$54,851	-9.33%	-11.42%
Board of Education Services	318	\$22,114	\$32,335	\$20,571	\$38,085	14.56%	85.13%
Public Employees Retirement Fund	214	\$80,167	\$91,129	\$31,771	\$29,653	-22.01%	-6.67%
Social Security Noncertified	211	\$68,936	\$73,047	\$26,689	\$28,381	-19.90%	6.34%
Tires and Repairs	612	\$4,437	\$5,828	\$2,554	\$14,704	34.92%	475.75%
Other Professional and Technical Services	319	\$18,122	\$5,943	\$17,774	\$14,292	-5.76%	-19.59%
Light and Power - Other Than Heating and Cooling	625	\$128,386	\$134,374	\$16,088	\$12,561	-44.07%	-21.93%
Operational Supplies	611	\$128,402	\$101,867	\$27,285	\$12,082	-44.62%	-55.72%
Removal of Refuse and Garbage	412	\$14,154	\$14,153	\$14,028	\$11,500	-5.06%	-18.02%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%

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Teacher Retirement Fund, After 7-1-95	216	\$9,086	\$7,760	\$7,424	\$7,460	-4.81%	0.50%
Social Security Certified	212	\$7,290	\$7,481	\$7,290	\$7,382	0.31%	1.26%
Heating and Cooling for Buildings - Gas	622	\$17,196	\$19,745	\$15,899	\$7,147	-19.71%	-55.05%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$6,500	NA	NA
Water and Sewage	411	\$41,975	\$36,695	\$3,722	\$4,295	-43.44%	15.38%
Cleaning Services	420	\$7,508	\$8,418	\$7,900	\$4,141	-13.82%	-47.58%
Dues and Fees	810	\$4,600	\$3,800	\$3,700	\$3,700	-5.30%	0.00%
Travel	580	\$6,159	\$4,877	\$8,929	\$2,749	-18.26%	-69.21%
Staff Services	314	\$2,503	\$50,992	\$1,349	\$2,216	-3.00%	64.33%
Postage and Postage Machine Rental	532	\$1,284	\$2,147	\$2,342	\$1,728	7.70%	-26.22%
Telephone	531	\$19,065	\$22,886	\$9,760	\$1,642	-45.82%	-83.17%
Miscellaneous Objects	876 - 899	\$1,817	\$137,798	\$53,920	\$1,537	-4.10%	-97.15%
Advertising	540	\$2,471	\$5,080	\$1,951	\$1,367	-13.76%	-29.96%
Instructional Programs Improvement Services	312	\$1,814	\$1,805	\$750	\$769	-19.31%	2.53%
Severance/Early Retirement Pay	213	\$38,445	\$92,882	\$44,089	\$508	-66.10%	-98.85%
Overtime Salaries	140	\$2,339	\$1,943	\$111	\$52	-61.39%	-52.94%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$98	\$0	NA	-100.00%
Printing and Binding	550	\$0	\$335	\$335	\$0	NA	-100.00%
Textbooks	630	\$1,018	\$637	\$0	\$0	-100.00%	NA
Vehicles	731	\$96,639	\$0	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$325	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$18,192	\$27,734	\$1,921	\$0	-100.00%	-100.00%
Equipment	730	\$1,583	\$1,440	\$1,026	\$0	-100.00%	-100.00%
Food Purchases	614	\$326,513	\$290,269	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$3,706,723	\$3,883,333	\$3,549,795	\$2,904,228	-5.92%	-18.19%
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Non Operational

Redemption of Principal	831	\$777,467	\$1,039,681	\$1,269,605	\$947,439	5.07%	-25.38%
Non - Certified Salaries	120	\$177,344	\$174,728	\$107,200	\$105,826	-12.11%	-1.28%
Equipment	730	\$108,473	\$131,706	\$102,514	\$91,994	-4.04%	-10.26%
Repairs and Maintenance Services	430	\$84,338	\$82,844	\$218,298	\$75,987	-2.57%	-65.19%
Other Purchased Property Services	490 - 499	\$9,713	\$20,344	\$4,674	\$46,660	48.04%	898.26%
Wireless Equipment	743	\$30,710	\$19,485	\$35,813	\$30,873	0.13%	-13.79%

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Textbooks	630	\$23,266	\$9,987	\$11,778	\$13,380	-12.92%	13.60%
Other Professional and Technical Services	319	\$3,133,965	\$575,723	\$153,634	\$13,374	-74.44%	-91.29%
Rentals	440	\$3,181	\$15,113	(\$5,568)	\$5,917	16.79%	206.27%
Travel	580	\$4,607	\$3,000	\$3,000	\$4,437	-0.93%	47.91%
Bank Service Charges	871	\$0	\$0	\$0	\$318	NA	NA
Miscellaneous Objects	876 - 899	\$89,350	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$10,669	\$0	\$0	\$0	-100.00%	NA
Interest	832	\$101,088	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$4,554,170	\$2,072,611	\$1,900,947	\$1,336,205	-26.40%	-29.71%
Grand Total		\$16,877,372	\$13,957,520	\$11,427,855	\$9,326,244	-13.78%	-18.39%