

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Northern Wells Com Schools (8435)

Northern Wells Com Schools (8435)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$6,762,013	\$6,700,905	\$7,414,175	\$7,309,844	2%	-1%
Group Health Insurance (222)	\$677,646	\$373,446	\$778,803	\$762,299	3%	-2%
Noncertified Salaries (120)	\$126,538	\$148,985	\$526,916	\$537,665	44%	2%
Social Security-Certified Employee Retirement (212)	\$496,574	\$490,086	\$552,435	\$537,032	2%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$292,130	\$319,971	\$432,252	\$487,302	14%	13%
Transfer Tuition to Other School Corporations Within the State (561)	\$137,243	\$86,381	\$135,181	\$158,759	4%	17%
Operational Supplies (611)	\$132,586	\$156,763	\$168,521	\$154,829	4%	-8%
Nonlicensed Employees Temporary Salaries (136)	\$70,627	\$70,856	\$111,441	\$106,200	11%	-5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$125,700	\$120,931	\$104,626	\$86,270	-9%	-18%
Public Employees Retirement Fund (214)	\$14,112	\$18,485	\$67,841	\$70,322	49%	4%
Licensed Employees Temporary Salaries (135)	\$103,469	\$66,016	\$73,587	\$65,205	-11%	-11%
Textbooks (630)	\$102,003	\$483,726	\$123,213	\$56,120	-14%	-54%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$16,453	\$52,977	\$25,139	\$48,663	31%	94%
Social Security-Noncertified Employee Retirement (211)	\$14,765	\$16,347	\$47,926	\$47,945	34%	0%
Equipment (730)	\$32,803	\$4,460	\$52,910	\$33,094	0%	-37%
Travel (580)	\$20,491	\$21,010	\$28,118	\$30,744	11%	9%
Stipends (131)	\$0	\$2,675	\$64,880	\$10,890	N/A	-83%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$8,600	\$11,912	\$8,581	N/A	-28%
Purchased Property Services; Repairs and Maintenance Services (430)	\$7,431	\$7,624	\$20,781	\$8,318	3%	-60%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$289,586	\$1,583,796	\$6,156	\$6,205	-62%	1%
Printing and Binding (550)	\$6,376	\$5,731	\$2,748	\$5,248	-5%	91%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$6,240	\$4,841	N/A	-22%
Group Life Insurance (221)	\$0	\$1,554	\$5,137	\$4,110	N/A	-20%
Postage and Postage Machine Rental (532)	\$4,005	\$4,155	\$5,307	\$3,482	-3%	-34%
Severance/Early Retirement Pay (213)	\$3,559	\$2,799	\$2,898	\$2,924	-5%	1%
Purchased Professional and Technnical Staff Services (314)	\$0	\$1,320	\$1,660	\$1,587	N/A	-4%
Library Books (640)	\$302	\$3,985	\$738	\$1,467	48%	99%
Periodicals (650)	\$2,015	\$1,838	\$1,842	\$1,028	-15%	-44%
Workers Compensation Insurance (225)	\$0	\$0	\$242	\$400	N/A	65%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,221	-\$185	\$827	\$191	-37%	-77%
Dues and Fees (810)	\$70	\$70	\$70	\$70	0%	0%
Other Employee Benefits (241 to 290)	\$15,883	\$5,812	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$2,750	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instruction Services (311)	\$5	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$3,355	\$0	N/A	-100%

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Technology Related Professional Development (748)	\$7,464	\$150	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$0	-\$249	\$0	N/A	N/A
Other Purchased Services (593)	\$0	\$0	\$750	\$0	N/A	-100%
Student Academic Achievement Total	\$9,465,819	\$10,761,268	\$10,778,377	\$10,551,636	3%	-2%
Student Instructional Support						
Certified Salaries (110)	\$821,149	\$859,282	\$888,010	\$972,347	4%	9%
Noncertified Salaries (120)	\$280,992	\$305,659	\$310,389	\$320,393	3%	3%
Group Health Insurance (222)	\$85,533	\$47,850	\$89,095	\$146,443	14%	64%
Teacher Retirement Fund, After 7-1-95 (216)	\$61,624	\$64,287	\$68,740	\$78,837	6%	15%
Social Security-Certified Employee Retirement (212)	\$59,401	\$61,684	\$63,421	\$69,934	4%	10%
Public Employees Retirement Fund (214)	\$32,528	\$39,718	\$40,963	\$43,599	8%	6%
Social Security-Noncertified Employee Retirement (211)	\$19,636	\$21,692	\$22,576	\$22,002	3%	-3%
Severance/Early Retirement Pay (213)	\$10,490	\$10,490	\$10,490	\$10,490	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,907	\$6,986	\$6,880	\$6,645	-1%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$3,335	\$3,206	\$5,453	N/A	70%
Operational Supplies (611)	\$1,512	\$7,695	\$6,974	\$4,432	31%	-36%
Dues and Fees (810)	\$0	\$45	\$6,030	\$4,148	N/A	-31%
Other Purchased Professional and Technical Services (319)	\$355	\$2,515	\$2,392	\$2,312	60%	-3%
Nonlicensed Employees Temporary Salaries (136)	\$1,431	\$6,030	\$5,481	\$1,773	6%	-68%
Travel (580)	\$2,695	\$2,434	\$1,592	\$1,635	-12%	3%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$1,016	\$1,026	N/A	1%
Postage and Postage Machine Rental (532)	\$1,452	\$0	\$0	\$322	-31%	N/A
Group Life Insurance (221)	\$0	\$154	\$374	\$279	N/A	-25%
Other Employee Benefits (241 to 290)	\$5,080	\$2,274	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$15	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$434	\$416	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,391,234	\$1,442,546	\$1,527,628	\$1,692,070	5%	11%
Overhead and Operational						
Noncertified Salaries (120)	\$1,799,571	\$1,871,853	\$1,920,806	\$1,888,723	1%	-2%
Operational Supplies (611)	\$619,415	\$663,327	\$616,798	\$604,788	-1%	-2%
Heating and Cooling for Buildings - Electricity (621)	\$449,379	\$462,967	\$471,684	\$529,851	4%	12%
Computer Hardware (741)	\$153,858	\$639,807	\$241,886	\$484,567	33%	100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$321,675	\$333,279	\$328,087	\$275,674	-4%	-16%
Public Employees Retirement Fund (214)	\$219,647	\$253,379	\$266,371	\$263,617	5%	-1%

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Gasoline and Lubricants (613)	\$252,595	\$288,125	\$319,571	\$262,379	1%	-18%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$318,007	\$112,807	\$235,802	\$222,653	-9%	-6%
Severance/Early Retirement Pay (213)	\$201,776	\$201,160	\$214,223	\$211,969	1%	-1%
Group Health Insurance (222)	\$272,632	\$244,045	\$170,832	\$206,431	-7%	21%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$104,563	\$157,260	\$160,195	\$183,890	15%	15%
Social Security-Noncertified Employee Retirement (211)	\$141,298	\$145,507	\$153,447	\$151,064	2%	-2%
Heating and Cooling for Buildings - Gas (622)	\$110,654	\$95,663	\$90,653	\$144,718	7%	60%
Certified Salaries (110)	\$178,245	\$126,927	\$132,347	\$136,914	-6%	3%
Nonlicensed Employees Temporary Salaries (136)	\$105,388	\$85,949	\$112,849	\$107,790	1%	-4%
Pre-2008 object code - temporary salaries (header) (130)	\$70,202	\$71,461	\$69,629	\$64,855	-2%	-7%
Workers Compensation Insurance (225)	\$88,535	\$34,819	\$67,526	\$54,775	-11%	-19%
Other Technology Hardware (746)	\$15,199	\$24,236	\$28,693	\$54,397	38%	90%
Connectivity (744)	\$24,106	\$23,034	\$25,358	\$47,609	19%	88%
Utility Services Water and Sewage (411)	\$55,809	\$54,121	\$47,021	\$47,411	-4%	1%
Utility Services Removal of Refuse and Garbage (412)	\$23,533	\$22,686	\$22,462	\$28,143	5%	25%
Travel (580)	\$19,058	\$27,005	\$21,789	\$27,638	10%	27%
Telephone (531)	\$31,718	\$25,551	\$28,328	\$27,284	-4%	-4%
Board Members Compensation (115)	\$10,000	\$10,000	\$13,575	\$19,176	18%	41%
Tires and Repairs (612)	\$24,966	\$20,373	\$23,601	\$17,056	-9%	-28%
Other Purchased Professional and Technical Services (319)	\$869	\$551	\$957	\$14,755	103%	> 500%
Dues and Fees (810)	\$11,007	\$14,642	\$11,556	\$14,531	7%	26%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,536	\$13,174	\$13,741	\$14,208	-6%	3%
Purchased Services; Student Transportation Services (510)	\$8,971	\$6,746	\$14,554	\$12,768	9%	-12%
Overtime Salaries (140)	\$6,887	\$10,713	\$8,731	\$12,319	16%	41%
Social Security-Certified Employee Retirement (212)	\$13,024	\$9,004	\$9,547	\$9,901	-7%	4%
Purchased Professional and Technical Board of Education Services (318)	\$14,389	\$9,866	\$9,086	\$7,267	-16%	-20%
Purchased Professional and Technical Staff Services (314)	\$3,131	\$4,732	\$23,894	\$6,886	22%	-71%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$2,642	\$4,665	\$5,855	N/A	26%
Equipment (730)	\$9,449	\$7,070	\$11,225	\$5,349	-13%	-52%
Postage and Postage Machine Rental (532)	\$4,606	\$4,270	\$4,797	\$4,072	-3%	-15%
Advertising (540)	\$4,148	\$3,098	\$2,686	\$4,040	-1%	50%
Textbooks (630)	\$0	\$0	\$1,836	\$3,078	N/A	68%
Other General Supplies (615, 660 to 689)	\$2,508	\$2,927	\$5,478	\$2,915	4%	-47%
Other purchased property services (490 to 499)	\$1,974	\$2,433	\$2,726	\$2,716	8%	0%
Other Public or Private Utility Services (419)	\$2,322	\$2,569	\$2,546	\$2,653	3%	4%
Group Life Insurance (221)	\$0	\$947	\$2,910	\$1,989	N/A	-32%

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Purchased Property Services; Construction Services (450)	\$0	\$0	\$128,988	\$1,890	N/A	-99%
Vehicles (731)	\$2,604	\$335,684	\$413,131	\$1,743	-10%	-100%
Technology Related Professional Development (748)	\$0	\$1,291	\$2,136	\$1,295	N/A	-39%
Telecommunications Equipment (745)	\$17,947	\$6,984	\$3,637	\$1,169	-49%	-68%
Bank Service Charges (871)	\$1,224	\$613	\$658	\$746	-12%	14%
Official Bond Premiums (525)	\$400	\$200	\$200	\$563	9%	182%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$500	\$159	N/A	-68%
Periodicals (650)	\$128	\$128	\$133	\$136	1%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$53	\$45	\$43	\$48	-2%	12%
Miscellaneous Objects (876 to 899)	\$221	\$116	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$8,793	\$3,846	\$0	\$0	-100%	N/A
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$180	\$0	N/A	-100%
Wireless Equipment (743)	\$157,534	\$6,114	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$82,948	\$12,574	\$5,145	\$0	-100%	-100%
Food Purchases (614)	\$1,482	\$0	\$21	\$0	-100%	-100%
Printing and Binding (550)	\$1,646	\$289	\$1,245	\$0	-100%	-100%
Overhead and Operational Total	\$5,988,628	\$6,458,608	\$6,470,482	\$6,196,422	1%	-4%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$20,282	\$44,677	\$1,303,626	\$2,464,527	232%	89%
Redemption of Principal (831)	\$1,335,071	\$1,371,650	\$1,803,530	\$2,113,513	12%	17%
Interest on Bonds or Notes (832)	\$917,365	\$858,280	\$1,107,621	\$1,280,844	9%	16%
Equipment (730)	\$5,627	\$63,556	\$69,118	\$493,588	206%	> 500%
Computer Hardware (741)	\$0	\$0	\$500	\$265,142	N/A	> 500%
Noncertified Salaries (120)	\$149,982	\$158,745	\$201,869	\$249,796	14%	24%
Purchased Property Services; Repairs and Maintenance Services (430)	\$299,822	\$447,385	\$484,635	\$243,601	-5%	-50%
Certified Salaries (110)	\$123,207	\$110,201	\$144,592	\$169,699	8%	17%
Purchased Property Services; Rentals (440)	\$137,801	\$127,005	\$92,336	\$131,566	-1%	42%
Other Purchased Professional and Technical Services (319)	\$11,522	\$49,592	\$877,899	\$104,528	74%	-88%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$26,650	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$4,833	\$6,612	\$15,317	\$18,463	40%	21%
Public Employees Retirement Fund (214)	\$3,981	\$4,173	\$10,011	\$17,832	45%	78%
Other General Supplies (615, 660 to 689)	\$0	\$2,143	\$0	\$17,000	N/A	N/A
Operational Supplies (611)	\$1,439	\$988	\$3,427	\$14,846	79%	333%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$2,019	\$0	\$0	\$14,367	63%	N/A
Social Security-Certified Employee Retirement (212)	\$16,089	\$14,004	\$11,061	\$12,983	-5%	17%

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Teacher Retirement Fund, After 7-1-95 (216)	\$6,484	\$6,832	\$10,700	\$11,747	16%	10%
Bank Service Charges (871)	\$0	\$0	\$1,015	\$10,775	N/A	> 500%
Other Technology Hardware (746)	\$0	\$0	\$0	\$9,258	N/A	N/A
Workers Compensation Insurance (225)	\$0	\$0	\$1,618	\$2,751	N/A	70%
Severance/Early Retirement Pay (213)	\$93	\$33	\$804	\$1,910	113%	138%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,910	\$1,082	\$646	\$998	-15%	55%
Postage and Postage Machine Rental (532)	\$837	\$604	\$818	\$990	4%	21%
Nonlicensed Employees Temporary Salaries (136)	\$1,556	\$545	\$2,229	\$541	-23%	-76%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$134	\$399	N/A	199%
Printing and Binding (550)	\$0	\$385	\$361	\$273	N/A	-24%
Group Life Insurance (221)	\$0	\$36	\$109	\$103	N/A	-5%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$15	N/A	N/A
Travel (580)	\$0	\$0	\$1,327	\$0	N/A	-100%
Purchased Professional and Technical Board of Education Services (318)	\$1,839	\$117	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$0	\$3,488	\$12,670	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$97	\$44	\$0	\$0	-100%	N/A
Advertising (540)	\$350	\$196	\$29	\$0	-100%	-100%
Nonoperational Total	\$3,042,206	\$3,272,374	\$6,158,002	\$7,678,705	26%	25%
Grand Total	\$19,887,887	\$21,934,797	\$24,934,488	\$26,118,833	7%	5%