

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Northwestern Con School Corp (7350)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,010,679	\$3,624,310	\$3,596,311	\$3,320,674	-4.6%	-7.7%
Group Health Insurance	222	\$453,941	\$406,627	\$496,533	\$454,533	0.0%	-8.5%
Transfer Tuition to Ed. Service Agencies Within State	564	\$250,289	\$113,605	\$352,236	\$363,609	9.8%	3.2%
Transfer Tuition to Other School Corps Within State	561	\$128,263	\$252,435	\$226,002	\$313,838	25.1%	38.9%
Non - Certified Salaries	120	\$461,187	\$586,146	\$276,165	\$258,829	-13.4%	-6.3%
Social Security Certified	212	\$289,346	\$260,759	\$257,135	\$240,805	-4.5%	-6.4%
Teacher Retirement Fund, After 7-1-95	216	\$200,582	\$261,539	\$244,927	\$237,568	4.3%	-3.0%
Equipment	730	\$119,931	\$205,901	\$108,300	\$217,849	16.1%	101.2%
Textbooks	630	\$35,086	\$159,649	\$112,048	\$94,277	28.0%	-15.9%
Nonlicensed Employees	136	\$110,484	\$70,921	\$73,877	\$59,987	-14.2%	-18.8%
Stipends	131	\$2,000	\$0	\$0	\$53,451	127.4%	NA
Computer Hardware	741	\$280	\$115,749	\$17,413	\$52,478	269.9%	201.4%
Other Supplies and Materials	615, 660 - 689	\$33,706	\$73,619	\$167,392	\$50,991	10.9%	-69.5%
Operational Supplies	611	\$78,273	\$70,737	\$58,218	\$42,427	-14.2%	-27.1%
Other Employee Benefits	241 - 290	\$90,029	\$84,748	\$74,285	\$37,664	-19.6%	-49.3%
Other Professional and Technical Services	319	\$101,447	\$74,203	\$54,247	\$37,020	-22.3%	-31.8%
Workers Compensation Insurance	225	\$14,473	\$60,334	\$53,213	\$33,753	23.6%	-36.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,440	\$68,621	\$37,924	\$33,017	-17.0%	-12.9%
Licensed Employees	135	\$16,827	\$1,296	\$0	\$31,082	16.6%	NA
Social Security Noncertified	211	\$44,812	\$50,091	\$27,169	\$26,021	-12.7%	-4.2%
Group Accident Insurance	223	\$15,175	\$14,679	\$15,247	\$14,146	-1.7%	-7.2%
Content	747	\$0	\$4,618	\$19,680	\$7,993	NA	-59.4%
Professional Development	748	\$16,194	\$25,090	\$8,703	\$7,930	-16.3%	-8.9%
Pupil Services	313	\$3,000	\$8,000	\$7,000	\$7,000	23.6%	0.0%
Data Processing Services	316	\$2,500	\$822	\$9,286	\$6,786	28.4%	-26.9%
Group Life Insurance	221	\$5,280	\$5,146	\$6,067	\$5,912	2.9%	-2.6%
Library Books	640	\$269	\$0	\$0	\$3,003	82.8%	NA
Travel	580	\$5,490	\$647	\$1,139	\$205	-56.0%	-82.0%
Miscellaneous Objects	876 - 899	\$126,711	\$0	\$684	\$175	-80.7%	-74.5%
Public Employees Retirement Fund	214	\$74	\$9,208	\$5,755	\$0	-100.0%	-100.0%
Food Purchases	614	\$1,322	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$6,687,092</b>	<b>\$6,609,497</b>	<b>\$6,306,954</b>	<b>\$6,013,023</b>	<b>-2.6%</b>	<b>-4.7%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$526,255	\$529,645	\$456,871	\$494,595	-1.5%	8.3%
Non - Certified Salaries	120	\$216,112	\$250,635	\$268,760	\$260,837	4.8%	-2.9%
Group Health Insurance	222	\$106,129	\$122,876	\$127,438	\$139,511	7.1%	9.5%
Teacher Retirement Fund, After 7-1-95	216	\$32,163	\$36,946	\$36,203	\$39,154	5.0%	8.2%

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## Northwestern Con School Corp (7350)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$38,269	\$38,226	\$34,778	\$37,404	-0.6%	7.6%
Public Employees Retirement Fund	214	\$16,452	\$23,639	\$24,265	\$24,663	10.7%	1.6%
Operational Supplies	611	\$28,363	\$30,313	\$18,705	\$23,667	-4.4%	26.5%
Social Security Noncertified	211	\$16,104	\$18,569	\$20,072	\$18,349	3.3%	-8.6%
Other Employee Benefits	241 - 290	\$11,497	\$11,905	\$13,701	\$7,029	-11.6%	-48.7%
Miscellaneous Objects	876 - 899	\$0	\$4,946	\$4,300	\$4,243	NA	-1.3%
Stipends	131	\$0	\$0	\$0	\$4,080	NA	NA
Group Accident Insurance	223	\$3,306	\$3,277	\$3,382	\$3,418	0.8%	1.1%
Postage and Postage Machine Rental	532	\$1,948	\$2,986	\$3,354	\$2,613	7.6%	-22.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,594	\$11,232	\$2,519	\$2,563	-17.7%	1.7%
Nonlicensed Employees	136	\$0	\$0	\$0	\$1,738	NA	NA
Group Life Insurance	221	\$1,320	\$1,314	\$1,543	\$1,530	3.8%	-0.8%
Dues and Fees	810	\$300	\$289	\$145	\$1,397	46.9%	863.4%
Travel	580	\$1,686	\$1,920	\$112	\$329	-33.6%	194.1%
Other Professional and Technical Services	319	\$209	\$355	\$269	\$0	-100.0%	-100.0%
Equipment	730	\$0	\$0	\$459	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,005,709</b>	<b>\$1,089,074</b>	<b>\$1,016,874</b>	<b>\$1,067,119</b>	<b>1.5%</b>	<b>4.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,180,783	\$1,118,945	\$1,300,311	\$1,401,460	4.4%	7.8%
Equipment	730	\$136,037	\$436,510	\$429,534	\$290,366	20.9%	-32.4%
Food Purchases	614	\$295,001	\$269,332	\$259,738	\$283,583	-1.0%	9.2%
Other Professional and Technical Services	319	\$119,274	\$195,086	\$139,376	\$279,897	23.8%	100.8%
Light and Power - Other Than Heating and Cooling	625	\$476,636	\$385,438	\$232,065	\$255,063	-14.5%	9.9%
Heating and Cooling for Buildings - Electricity	621	\$0	\$120,215	\$256,677	\$242,089	NA	-5.7%
Group Health Insurance	222	\$160,790	\$171,987	\$198,184	\$214,285	7.4%	8.1%
Certified Salaries	110	\$125,663	\$233,142	\$223,758	\$181,798	9.7%	-18.8%
Repairs and Maintenance Services	430	\$87,955	\$115,980	\$119,885	\$154,105	15.1%	28.5%
Operational Supplies	611	\$143,140	\$170,718	\$115,304	\$147,628	0.8%	28.0%
Heating and Cooling for Buildings - Fuel Oil	623	\$134,775	\$146,008	\$130,064	\$141,073	1.1%	8.5%
Gasoline and Lubricants	613	\$117,839	\$153,543	\$131,158	\$107,643	-2.2%	-17.9%
Social Security Noncertified	211	\$85,075	\$82,279	\$96,047	\$85,978	0.3%	-10.5%
Public Employees Retirement Fund	214	\$50,962	\$67,890	\$70,290	\$84,402	13.4%	20.1%
Insurance	520	\$81,845	\$114,586	\$98,587	\$75,223	-2.1%	-23.7%
Water and Sewage	411	\$39,545	\$46,346	\$49,494	\$56,354	9.3%	13.9%
Telephone	531	\$40,121	\$39,315	\$41,402	\$45,052	2.9%	8.8%
Construction Services	450	\$0	\$17,862	\$44,361	\$30,111	NA	-32.1%
Other Purchased Services	593	\$2,213	\$13,034	\$17,959	\$19,091	71.4%	6.3%
Teacher Retirement Fund, After 7-1-95	216	\$14,428	\$27,843	\$21,124	\$17,120	4.4%	-19.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Staff Services	314	\$1,723	\$10,483	\$13,891	\$12,899	65.4%	-7.1%
Social Security Certified	212	\$11,716	\$20,628	\$16,379	\$12,739	2.1%	-22.2%
Workers Compensation Insurance	225	\$4,727	\$0	\$9,385	\$9,730	19.8%	3.7%
Other Supplies and Materials	615, 660 - 689	\$0	\$1,595	\$9,173	\$9,552	NA	4.1%
Heating and Cooling for Buildings - Gas	622	\$0	\$3,366	\$6,431	\$7,636	NA	18.7%
Removal of Refuse and Garbage	412	\$23,402	\$13,187	\$5,890	\$7,178	-25.6%	21.9%
Travel	580	\$4,572	\$6,656	\$1,681	\$7,112	11.7%	323.1%
Dues and Fees	810	\$12,416	\$14,936	\$19,081	\$7,094	-13.1%	-62.8%
Unemployment Insurance	230	\$2,863	\$645	\$267	\$6,774	24.0%	2441.1%
Tires and Repairs	612	\$2,489	\$10,031	\$4,835	\$6,098	25.1%	26.1%
Severance/Early Retirement Pay	213	\$110,370	\$113,485	\$30,867	\$4,424	-55.3%	-85.7%
Data Processing Services	316	\$0	\$0	\$18,373	\$4,151	NA	-77.4%
Group Accident Insurance	223	\$3,074	\$3,690	\$3,243	\$3,391	2.5%	4.6%
Content	747	\$0	\$1,539	\$2,500	\$2,500	NA	0.0%
Miscellaneous Objects	876 - 899	\$3,856	\$5,830	\$3,892	\$2,397	-11.2%	-38.4%
Postage and Postage Machine Rental	532	\$604	\$1,805	\$1,868	\$2,175	37.8%	16.4%
Cleaning Services	420	\$1,924	\$2,373	\$2,657	\$2,133	2.6%	-19.7%
Group Life Insurance	221	\$1,458	\$1,737	\$1,904	\$1,876	6.5%	-1.5%
Advertising	540	\$377	\$1,757	\$3,570	\$1,836	48.5%	-48.6%
Licensed Employees	135	\$0	\$1,021	\$3,361	\$1,558	NA	-53.6%
Other Employee Benefits	241 - 290	\$2,475	\$4,505	\$27,284	\$1,238	-15.9%	-95.5%
Meals Provided	235	\$254	\$541	\$712	\$1,056	42.9%	48.3%
Stipends	131	\$0	\$0	\$0	\$816	NA	NA
Periodicals	650	\$402	\$826	\$1,349	\$686	14.3%	-49.1%
Other Purchased Property Services	490 - 499	\$4,240	\$255	\$0	\$640	-37.7%	NA
Official Bond Premiums	525	\$635	\$585	\$820	\$520	-4.9%	-36.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$1,598	\$175	\$117	NA	-33.3%
Vehicles	731	\$307	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$70	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$0	\$480	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$128	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$270	\$1,913	\$400	\$0	-100.0%	-100.0%
Seldom or Non-recurring Fines	825	\$0	\$50	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$3,486,432</b>	<b>\$4,151,575</b>	<b>\$4,165,306</b>	<b>\$4,230,646</b>	<b>5.0%</b>	<b>1.6%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,032,060	\$1,723,558	\$1,623,781	\$1,622,515	12.0%	-0.1%
Interest	832	\$133,886	\$303,452	\$237,168	\$326,233	24.9%	37.6%
Improvements Other Than Buildings	715	\$362,518	\$440,458	\$372,697	\$240,035	-9.8%	-35.6%

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**Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$74,803	\$1,246,773	\$219,849	\$201,377	28.1%	-8.4%
Non - Certified Salaries	120	\$76,554	\$114,185	\$156,666	\$175,867	23.1%	12.3%
Repairs and Maintenance Services	430	\$580,595	\$16,345	\$20,761	\$128,409	-31.4%	518.5%
Certified Salaries	110	\$86,214	\$102,056	\$94,344	\$79,995	-1.9%	-15.2%
Equipment	730	\$446,781	\$202,503	\$85,277	\$69,266	-37.3%	-18.8%
Miscellaneous Objects	876 - 899	\$42,531	\$15,592	\$27,233	\$14,939	-23.0%	-45.1%
Social Security Noncertified	211	\$5,856	\$8,702	\$11,719	\$13,288	22.7%	13.4%
Construction Services	450	\$0	\$33,260	\$10,206	\$8,598	NA	-15.8%
Operational Supplies	611	\$2,348	\$17,683	\$4,270	\$7,347	33.0%	72.1%
Teacher Retirement Fund, After 7-1-95	216	\$223	\$6,506	\$7,960	\$6,202	129.6%	-22.1%
Social Security Certified	212	\$6,595	\$7,651	\$7,284	\$6,120	-1.9%	-16.0%
Staff Services	314	\$1,407	\$2,366	\$2,157	\$2,905	19.9%	34.7%
Food Purchases	614	\$1,869	\$3,467	\$3,176	\$2,748	10.1%	-13.5%
Public Employees Retirement Fund	214	\$0	\$240	\$721	\$1,026	NA	42.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$343	\$327	\$514	\$369	1.9%	-28.1%
Group Accident Insurance	223	\$0	\$108	\$106	\$100	NA	-5.8%
Computer Hardware	741	\$0	\$25,679	\$25,679	\$0	NA	-100.0%
Land and Easements	710	\$197,195	\$0	\$0	\$0	-100.0%	NA
Travel	580	\$0	\$221	\$169	\$0	NA	-100.0%
Instruction Services	311	\$275	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$92	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$196	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$3,052,055</b>	<b>\$4,271,222</b>	<b>\$2,911,932</b>	<b>\$2,907,338</b>	<b>-1.2%</b>	<b>-0.2%</b>
<b>Grand Total</b>		<b>\$14,231,288</b>	<b>\$16,121,369</b>	<b>\$14,401,067</b>	<b>\$14,218,126</b>	<b>0.0%</b>	<b>-1.3%</b>