

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Clark Community Schools (940)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$12,684,183	\$13,687,735	\$13,342,405	\$14,025,507	2.5%	5.1%
Non - Certified Salaries	120	\$1,303,331	\$1,341,168	\$1,396,380	\$1,459,905	2.9%	4.5%
Group Health Insurance	222	\$1,414,195	\$1,410,599	\$1,398,119	\$1,352,493	-1.1%	-3.3%
Teacher Retirement Fund, After 7-1-95	216	\$896,999	\$1,201,401	\$1,000,751	\$1,138,883	6.2%	13.8%
Social Security Certified	212	\$931,652	\$995,157	\$969,393	\$1,019,844	2.3%	5.2%
Textbooks	630	\$683,967	\$537,506	\$487,507	\$652,265	-1.2%	33.8%
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$275,978	\$569,099	NA	106.2%
Other Group Insurance Authorized by Statute	224	\$381,935	\$400,188	\$198,288	\$490,559	6.5%	147.4%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$247,032	\$393,502	NA	59.3%
Pre-2008 Object Code - Temporary Salaries	130	\$237,562	\$297,618	\$353,793	\$351,621	10.3%	-0.6%
Instructional Programs Improvement Services	312	\$49,479	\$156,798	\$130,693	\$191,725	40.3%	46.7%
Operational Supplies	611	\$257,050	\$380,133	\$183,024	\$191,672	-7.1%	4.7%
Social Security Noncertified	211	\$94,400	\$100,085	\$105,967	\$121,491	6.5%	14.6%
Board Member Compensation	115	\$68,450	\$68,595	\$10,950	\$120,087	15.1%	996.7%
Public Employees Retirement Fund	214	\$104,747	\$131,341	\$106,195	\$105,268	0.1%	-0.9%
Group Life Insurance	221	\$82,043	\$85,752	\$66,806	\$99,039	4.8%	48.2%
Transfer Tuition - Other	569	\$1,007,639	\$650,700	\$892,657	\$83,176	-46.4%	-90.7%
Workers Compensation Insurance	225	\$155,071	\$68,882	\$77,268	\$79,907	-15.3%	3.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$135,961	\$152,278	\$105,995	\$77,838	-13.0%	-26.6%
Library Books	640	\$41,223	\$360,267	\$60,238	\$47,797	3.8%	-20.7%
Staff Services	314	\$42,888	\$0	\$122,371	\$46,650	2.1%	-61.9%
Severance/Early Retirement Pay	213	\$30,511	\$14,823	\$13,145	\$35,135	3.6%	167.3%
Travel	580	\$9,996	\$9,054	\$19,077	\$20,513	19.7%	7.5%
Content	747	\$15,637	\$63,446	\$51,024	\$17,049	2.2%	-66.6%
Computer Hardware	741	\$0	\$35,213	\$0	\$16,408	NA	NA
Instruction Services	311	\$0	\$0	\$48,296	\$15,535	NA	-67.8%
Printing and Binding	550	\$15,287	\$13,308	\$8,227	\$15,240	-0.1%	85.2%
Rentals	440	\$4,500	\$4,500	\$4,500	\$4,500	0.0%	0.0%
Equipment	730	\$22,270	\$0	\$6,132	\$3,670	-36.3%	-40.2%
Periodicals	650	\$5,413	\$3,561	\$4,465	\$2,477	-17.8%	-44.5%
Licensed Employees	135	\$0	\$0	\$0	\$1,997	NA	NA
Postage and Postage Machine Rental	532	\$2,740	\$1,917	\$238	\$1,193	-18.8%	400.7%
Nonlicensed Employees	136	\$0	\$0	\$612	\$941	NA	53.7%
Other Technology Hardware	746	\$0	\$0	\$14,870	\$606	NA	-95.9%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$533	NA	NA
Miscellaneous Objects	876 - 899	-\$2,509	\$2,500	\$0	\$500	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$326	NA	NA
Other Communication Services	533 - 539	\$0	\$0	\$0	\$304	NA	NA
Pupil Services	313	\$2,441	\$0	\$0	\$0	-100.0%	NA

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						Compound Annual Growth	Percent Change 2014 to 2015
Professional Development	748	\$0	\$27,315	\$0	\$0	NA	NA
Awards	875	\$0	\$0	\$200	\$0	NA	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	-\$1,805	\$0	NA	NA
Student Academic Achievement Total		\$20,679,059	\$22,201,840	\$21,700,791	\$22,755,253	2.4%	4.9%
Student Instructional Support							
Board Member Compensation	115	\$938,016	\$978,227	\$920,311	\$1,026,542	2.3%	11.5%
Non - Certified Salaries	120	\$627,963	\$647,314	\$640,236	\$676,009	1.9%	5.6%
Certified Salaries	110	\$434,497	\$481,028	\$464,916	\$509,757	4.1%	9.6%
Group Health Insurance	222	\$240,665	\$251,493	\$263,689	\$303,960	6.0%	15.3%
Social Security Certified	212	\$101,359	\$108,091	\$104,427	\$112,610	2.7%	7.8%
Teacher Retirement Fund, After 7-1-95	216	\$76,035	\$94,623	\$82,264	\$100,355	7.2%	22.0%
Public Employees Retirement Fund	214	\$53,125	\$73,797	\$66,587	\$71,622	7.8%	7.6%
Other Group Insurance Authorized by Statute	224	\$44,062	\$37,025	\$18,288	\$45,185	0.6%	147.1%
Social Security Noncertified	211	\$43,406	\$43,931	\$43,311	\$44,581	0.7%	2.9%
Group Life Insurance	221	\$12,424	\$12,483	\$11,148	\$15,732	6.1%	41.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,267	\$17,632	\$15,602	\$14,139	-1.9%	-9.4%
Workers Compensation Insurance	225	\$21,429	\$9,392	\$10,535	\$10,895	-15.6%	3.4%
Travel	580	\$10,313	\$8,958	\$9,076	\$10,827	1.2%	19.3%
Pre-2008 Object Code - Temporary Salaries	130	\$35	\$0	\$4,343	\$6,787	273.5%	56.3%
Operational Supplies	611	\$5,894	\$7,626	\$4,685	\$5,900	0.0%	25.9%
Severance/Early Retirement Pay	213	\$0	\$0	\$4,483	\$4,483	NA	0.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$571	\$0	NA	-100.0%
Student Instructional Support Total		\$2,624,489	\$2,771,620	\$2,664,472	\$2,959,383	3.0%	11.1%
Overhead and Operational							
Non - Certified Salaries	120	\$2,906,761	\$2,935,145	\$3,013,436	\$3,326,138	3.4%	10.4%
Food Purchases	614	\$984,417	\$1,007,548	\$919,853	\$1,083,173	2.4%	17.8%
Light and Power - Other Than Heating and Cooling	625	\$451,145	\$435,327	\$562,641	\$690,455	11.2%	22.7%
Repairs and Maintenance Services	430	\$590,301	\$594,654	\$768,456	\$655,012	2.6%	-14.8%
Student Transportation Services	510	\$700,895	\$651,042	\$641,268	\$640,049	-2.2%	-0.2%
Vehicles	731	\$261,108	\$154,606	\$452,590	\$612,821	23.8%	35.4%
Group Health Insurance	222	\$451,708	\$446,878	\$459,599	\$504,612	2.8%	9.8%
Certified Salaries	110	\$377,567	\$343,069	\$414,024	\$423,068	2.9%	2.2%
Insurance	520	\$206,460	\$302,772	\$461,826	\$395,000	17.6%	-14.5%
Operational Supplies	611	\$339,455	\$350,011	\$385,616	\$368,512	2.1%	-4.4%
Public Employees Retirement Fund	214	\$416,947	\$305,497	\$279,746	\$315,397	-6.7%	12.7%
Social Security Noncertified	211	\$220,394	\$220,294	\$219,301	\$240,673	2.2%	9.7%

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						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$243,540	\$236,843	\$250,135	\$240,262	-0.3%	-3.9%
Heating and Cooling for Buildings - Gas	622	\$277,311	\$302,440	\$290,793	\$210,359	-6.7%	-27.7%
Seldom or Non-Recurring Purchases	873	\$0	\$1,589	\$3,003	\$126,391	NA	4108.5%
Pre-2008 Object Code - Temporary Salaries	130	\$160,587	\$163,521	\$120,725	\$106,625	-9.7%	-11.7%
Water and Sewage	411	\$67,301	\$82,437	\$97,208	\$101,328	10.8%	4.2%
Board of Education Services	318	\$45,053	\$40,101	\$45,315	\$75,087	13.6%	65.7%
Telephone	531	\$58,000	\$59,812	\$60,009	\$66,238	3.4%	10.4%
Group Life Insurance	221	\$14,191	\$13,901	\$12,883	\$43,800	32.5%	240.0%
Social Security Certified	212	\$29,125	\$25,195	\$31,038	\$33,105	3.3%	6.7%
Workers Compensation Insurance	225	\$50,947	\$21,411	\$39,359	\$24,837	-16.4%	-36.9%
Other Group Insurance Authorized by Statute	224	\$19,212	\$4,709	\$7,913	\$24,494	6.3%	209.5%
Travel	580	\$31,870	\$36,542	\$33,517	\$23,015	-7.8%	-31.3%
Printing and Binding	550	\$30,459	\$31,363	\$27,924	\$21,425	-8.4%	-23.3%
Board Member Compensation	115	\$18,904	\$18,257	\$17,364	\$20,390	1.9%	17.4%
Equipment	730	\$0	\$0	\$9,720	\$19,516	NA	100.8%
Dues and Fees	810	\$5,450	\$7,626	\$9,888	\$11,876	21.5%	20.1%
Severance/Early Retirement Pay	213	\$61,889	\$29,418	\$9,414	\$11,554	-34.3%	22.7%
Other Professional and Technical Services	319	\$5,082	\$6,478	\$15,383	\$10,923	21.1%	-29.0%
Postage and Postage Machine Rental	532	\$41,065	\$14,031	\$13,396	\$9,393	-30.8%	-29.9%
Teacher Retirement Fund, After 7-1-95	216	\$24,147	\$25,213	\$28,799	\$9,104	-21.6%	-68.4%
Advertising	540	\$3,918	\$4,219	\$6,164	\$7,418	17.3%	20.4%
Investments	920	\$1,172	\$2,055	\$4,283	\$5,172	44.9%	20.7%
Official Bond Premiums	525	\$5,050	\$1,050	\$2,180	\$4,180	-4.6%	91.7%
Unemployment Insurance	230	\$16,387	\$17,962	\$4,553	\$3,828	-30.5%	-15.9%
Textbooks	630	\$3,983	\$116,889	\$4,065	\$3,706	-1.8%	-8.8%
Staff Services	314	\$3,110	\$375	\$1,875	\$3,022	-0.7%	61.1%
Instructional Programs Improvement Services	312	\$763	\$485	\$1,400	\$2,700	37.2%	92.9%
Distance Learning Equipment	742	\$3,450	\$356	\$2,647	\$1,369	-20.6%	-48.3%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$648	NA	NA
Miscellaneous Objects	876 - 899	\$1,905	\$17,815	\$0	\$609	-24.8%	NA
Awards	875	\$0	\$120	\$500	\$120	NA	-76.0%
Cleaning Services	420	\$0	\$0	\$200	\$0	NA	-100.0%
Overtime Salaries	140	\$6,379	\$363	\$0	\$0	-100.0%	NA
Tires and Repairs	612	\$556	\$1,539	\$2,234	\$0	-100.0%	-100.0%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$1,631	\$0	\$0	NA	NA
Heating and Cooling for Buildings - Other Energy Sources	624	\$670	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$12,805	\$2,496	\$1,102	\$0	-100.0%	-100.0%
Gas - Other than heating and Cooling	626	\$0	\$329	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$513	\$581	\$471	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$9,151,949	\$9,035,995	\$9,733,818	\$10,477,399	3.4%	7.6%
Non Operational							
Rentals	440	\$17,860	\$32,993	\$15,045	\$3,418,949	272.0%	22625.4%
Construction Services	450	\$6,487,006	\$6,686,004	\$7,008,855	\$3,416,027	-14.8%	-51.3%
Redemption of Principal	831	\$1,146,062	\$1,048,262	\$1,259,144	\$776,215	-9.3%	-38.4%
Other Technology Hardware	746	\$812,113	\$729,681	\$519,192	\$702,079	-3.6%	35.2%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$422,333	NA	NA
Content	747	\$453,554	\$430,540	\$674,190	\$409,710	-2.5%	-39.2%
Equipment	730	\$321,001	\$750,684	\$361,467	\$387,590	4.8%	7.2%
Repairs and Maintenance Services	430	\$220,311	\$438,187	\$345,337	\$317,288	9.5%	-8.1%
Interest	832	\$151	\$136,072	\$119,923	\$222,421	519.6%	85.5%
Connectivity	744	\$115,283	\$108,884	\$136,174	\$125,480	2.1%	-7.9%
Certified Salaries	110	\$189,036	\$178,652	\$163,771	\$107,987	-13.1%	-34.1%
Other Professional and Technical Services	319	\$49,091	\$60,493	\$128,910	\$71,706	9.9%	-44.4%
Professional Development	748	\$1,770	\$6,150	\$17,923	\$12,647	63.5%	-29.4%
Vehicles	731	\$21,539	\$105,848	\$0	\$11,300	-14.9%	NA
Teacher Retirement Fund, After 7-1-95	216	\$16,195	\$18,012	\$14,918	\$9,075	-13.5%	-39.2%
Social Security Certified	212	\$14,093	\$13,459	\$12,050	\$7,799	-13.7%	-35.3%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$6,700	NA	NA
Telecommunications Equipment	745	\$3,803	\$2,058	\$3,938	\$3,570	-1.6%	-9.3%
Workers Compensation Insurance	225	\$3,847	\$1,686	\$1,891	\$1,956	-15.6%	3.4%
Awards	875	\$1,000	\$250	\$1,000	\$1,000	0.0%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,329	\$1,407	\$739	\$663	-16.0%	-10.3%
Non - Certified Salaries	120	\$150,839	\$161,895	\$62,386	\$0	-100.0%	-100.0%
Computer Hardware	741	\$24,607	\$43,019	\$1,680	\$0	-100.0%	-100.0%
Social Security Noncertified	211	\$11,137	\$11,785	\$4,560	\$0	-100.0%	-100.0%
Public Employees Retirement Fund	214	\$880	\$1,203	\$121	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$1,995	\$2,200	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$2,000	\$20,384	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$52	\$52	\$9	\$0	-100.0%	-100.0%
Transfer Tuition - Other	569	\$17,858	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$10,084,410	\$10,989,859	\$10,853,221	\$10,432,495	0.9%	-3.9%
Grand Total		\$42,539,907	\$44,999,314	\$44,952,302	\$46,624,530	2.3%	3.7%