

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western School Corp (3490)

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	\$7,634,284	\$7,702,957	\$8,297,173	\$7,766,156	0.4%	-6.4%
Non - Certified Salaries	120	\$988,931	\$1,078,079	\$1,052,874	\$964,839	-0.6%	-8.4%
Group Health Insurance	222	\$452,058	\$429,577	\$506,816	\$636,290	8.9%	25.5%
Teacher Retirement Fund, After 7-1-95	216	\$529,287	\$641,550	\$593,600	\$605,810	3.4%	2.1%
Social Security Certified	212	\$562,508	\$568,322	\$585,009	\$559,217	-0.1%	-4.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$94,305	\$109,299	\$319,257	NA	192.1%
Operational Supplies	611	\$354,966	\$203,687	\$200,197	\$211,136	-12.2%	5.5%
Textbooks	630	\$322,484	\$132,360	\$103,553	\$186,311	-12.8%	79.9%
Redemption of Principal	831	\$0	\$186,578	\$0	\$180,957	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$245,347	\$179,872	\$171,982	\$141,707	-12.8%	-17.6%
Pupil Services	313	\$131,230	\$136,403	\$97,578	\$110,753	-4.2%	13.5%
Public Employees Retirement Fund	214	\$59,238	\$95,712	\$90,070	\$94,251	12.3%	4.6%
Nonlicensed Employees	136	\$75,249	\$86,901	\$87,515	\$90,709	4.8%	3.6%
Social Security Noncertified	211	\$74,424	\$81,120	\$78,813	\$75,851	0.5%	-3.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$88,101	\$113,861	\$83,308	\$69,233	-5.8%	-16.9%
Travel	580	\$30,582	\$45,123	\$98,168	\$64,944	20.7%	-33.8%
Licensed Employees	135	\$77,802	\$96,364	\$13,612	\$29,879	-21.3%	119.5%
Library Books	640	\$29,396	\$21,483	\$19,904	\$29,329	-0.1%	47.4%
Other Professional and Technical Services	319	\$9,550	\$5,517	\$11,493	\$20,799	21.5%	81.0%
Dues and Fees	810	\$7,508	\$5,825	\$7,479	\$9,505	6.1%	27.1%
Other Supplies and Materials	615, 660 - 689	\$7,654	\$6,074	\$14,867	\$6,165	-5.3%	-58.5%
Equipment	730	\$45,983	\$67,922	\$6,822	\$6,100	-39.6%	-10.6%
Wireless Equipment	743	\$0	\$143	\$284	\$3,046	NA	972.1%
Insurance	520	\$0	\$0	\$5,730	\$1,200	NA	-79.1%
Food Purchases	614	\$0	\$0	\$0	\$918	NA	NA
Advertising	540	\$56	\$79	\$22	\$267	47.6%	1137.3%
Repairs and Maintenance Services	430	\$285	\$105	\$236	\$220	-6.3%	-6.7%
Telephone	531	\$0	\$0	\$0	\$104	NA	NA
Student Transportation Services	510	\$0	\$0	\$0	\$65	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$14	NA	NA
Computer Hardware	741	\$14,032	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$449	\$0	\$387	\$0	-100.0%	-100.0%
Content	747	\$0	\$4,286	\$36,323	\$0	NA	-100.0%
Other Group Insurance Authorized by Statute	224	\$75,713	\$44,306	\$9,563	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$900	\$3,572	\$2,801	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$4,035	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$1,131,075	\$7,183	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$876	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$40	\$0	\$0	\$0	-100.0%	NA

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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
Student Academic Achievement Total		\$12,954,043	\$12,039,263	\$12,285,476	\$12,185,030	-1.5%	-0.8%
Student Instructional Support							
Certified Salaries	110	\$1,288,947	\$1,275,183	\$1,370,375	\$1,372,836	1.6%	0.2%
Non - Certified Salaries	120	\$661,223	\$731,756	\$728,928	\$739,332	2.8%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$102,655	\$146,687	\$128,783	\$129,313	5.9%	0.4%
Group Health Insurance	222	\$63,243	\$126,110	\$169,470	\$114,677	16.0%	-32.3%
Social Security Certified	212	\$94,804	\$90,915	\$96,086	\$96,807	0.5%	0.8%
Other Group Insurance Authorized by Statute	224	\$12,267	\$19,363	\$64,433	\$86,202	62.8%	33.8%
Public Employees Retirement Fund	214	\$42,869	\$78,474	\$72,966	\$77,111	15.8%	5.7%
Social Security Noncertified	211	\$49,598	\$53,940	\$53,282	\$54,200	2.2%	1.7%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$34,847	NA	NA
Operational Supplies	611	\$23,448	\$25,101	\$15,890	\$14,666	-11.1%	-7.7%
Nonlicensed Employees	136	\$13,862	\$7,726	\$10,661	\$7,849	-13.3%	-26.4%
Public Employees Retirement Fund - Optional Contributions	217	\$4,364	\$5,875	\$5,574	\$5,867	7.7%	5.3%
Travel	580	\$6,524	\$5,006	\$5,121	\$5,567	-3.9%	8.7%
Instruction Services	311	\$0	\$0	\$5,535	\$2,890	NA	-47.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,623	\$3,169	\$2,669	\$2,715	0.9%	1.7%
Dues and Fees	810	\$1,793	\$1,670	\$965	\$2,690	10.7%	178.8%
Equipment	730	\$585	\$3,114	\$1,971	\$1,207	19.9%	-38.8%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,119	\$60	NA	-94.6%
Other Professional and Technical Services	319	\$3,735	\$3,376	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$2,203	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,374,742	\$2,577,465	\$2,733,827	\$2,748,837	3.7%	0.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,923,733	\$1,907,109	\$2,106,916	\$2,063,160	1.8%	-2.1%
Light and Power - Other Than Heating and Cooling	625	\$578,160	\$531,650	\$590,813	\$707,604	5.2%	19.8%
Food Purchases	614	\$537,389	\$578,448	\$587,397	\$643,883	4.6%	9.6%
Repairs and Maintenance Services	430	\$259,337	\$306,937	\$344,889	\$387,522	10.6%	12.4%
Board of Education Services	318	\$36,537	\$5,566	\$16,607	\$376,725	79.2%	2168.4%
Group Health Insurance	222	\$168,126	\$305,131	\$213,892	\$320,760	17.5%	50.0%
Content	747	\$138,035	\$196,657	\$290,567	\$304,242	21.8%	4.7%
Certified Salaries	110	\$465,521	\$213,033	\$200,524	\$234,342	-15.8%	16.9%
Public Employees Retirement Fund	214	\$151,714	\$212,945	\$215,794	\$227,094	10.6%	5.2%
Heating and Cooling for Buildings - Gas	622	\$253,614	\$311,409	\$328,410	\$217,196	-3.8%	-33.9%
Vehicles	731	\$93,642	\$232,159	\$243,792	\$199,984	20.9%	-18.0%
Insurance	520	\$176,730	\$133,378	\$164,592	\$163,724	-1.9%	-0.5%

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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
Social Security Noncertified	211	\$147,961	\$145,243	\$158,201	\$156,064	1.3%	-1.4%
Operational Supplies	611	\$146,818	\$149,869	\$130,916	\$154,134	1.2%	17.7%
Gasoline and Lubricants	613	\$180,678	\$182,240	\$187,519	\$150,160	-4.5%	-19.9%
Computer Hardware	741	\$293,710	\$292,106	\$83,879	\$141,399	-16.7%	68.6%
Severance/Early Retirement Pay	213	\$146,964	\$151,906	\$160,957	\$106,090	-7.8%	-34.1%
Other Professional and Technical Services	319	\$32,888	\$60,343	\$64,076	\$57,831	15.2%	-9.7%
Equipment	730	\$140,805	\$128,349	\$122,618	\$51,044	-22.4%	-58.4%
Other Group Insurance Authorized by Statute	224	\$93,022	\$86,843	\$52,329	\$50,646	-14.1%	-3.2%
Nonlicensed Employees	136	\$80,044	\$66,078	\$44,276	\$41,628	-15.1%	-6.0%
Group Life Insurance	221	\$54,738	\$62,918	\$43,494	\$39,386	-7.9%	-9.4%
Connectivity	744	\$21,468	\$21,790	\$37,332	\$38,100	15.4%	2.1%
Other Technology Hardware	746	\$60,540	\$24,822	\$24,662	\$36,069	-12.1%	46.3%
Travel	580	\$15,184	\$14,431	\$13,369	\$19,430	6.4%	45.3%
Postage and Postage Machine Rental	532	\$19,239	\$18,905	\$18,689	\$18,844	-0.5%	0.8%
Removal of Refuse and Garbage	412	\$16,585	\$19,368	\$18,835	\$18,162	2.3%	-3.6%
Bank Service Charges	871	\$10,014	\$11,983	\$17,068	\$17,599	15.1%	3.1%
Social Security Certified	212	\$35,197	\$16,950	\$16,204	\$15,598	-18.4%	-3.7%
Tires and Repairs	612	\$20,055	\$17,789	\$14,836	\$15,096	-6.9%	1.8%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Telephone	531	\$10,238	\$9,768	\$11,911	\$10,847	1.5%	-8.9%
Teacher Retirement Fund, After 7-1-95	216	\$3,554	\$9,362	\$9,452	\$9,614	28.2%	1.7%
Telecommunications Equipment	745	\$9,375	\$6,351	\$8,357	\$7,940	-4.1%	-5.0%
Other Purchased Property Services	490 - 499	\$11,552	\$9,449	\$11,139	\$7,750	-9.5%	-30.4%
Dues and Fees	810	\$6,410	\$7,665	\$8,485	\$7,475	3.9%	-11.9%
Advertising	540	\$8,025	\$3,738	\$6,311	\$5,947	-7.2%	-5.8%
Miscellaneous Objects	876 - 899	\$3,449	\$4,613	\$5,550	\$5,426	12.0%	-2.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,725	\$4,713	\$3,315	\$3,430	-12.0%	3.5%
Periodicals	650	\$0	\$1,000	\$0	\$2,965	NA	NA
Water and Sewage	411	\$862	\$0	\$1,100	\$2,076	24.6%	88.8%
Construction Services	450	\$71	\$0	\$2,740	\$756	80.6%	-72.4%
Seldom or Non-Recurring Purchases	873	\$0	\$725	\$725	\$725	NA	0.0%
Library Books	640	\$446	\$208	\$420	\$461	0.8%	9.7%
Wireless Equipment	743	\$0	\$0	\$50,000	\$150	NA	-99.7%
Other Supplies and Materials	615, 660 - 689	\$2,230	\$228	\$871	\$55	-60.3%	-93.6%
Student Transportation Services	510	\$5,273	\$26	\$111	\$45	-69.6%	-59.2%
Other Public or Private Utility Services	419	\$8,250	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$2,349	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$12,497	\$7,964	\$235	\$0	-100.0%	-100.0%
Instruction Services	311	\$0	\$1,218	\$0	\$0	NA	NA
Redemption of Principal	831	\$0	\$217,140	\$126,578	\$0	NA	-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		\$6,402,753	\$6,704,520	\$6,774,751	\$7,053,178	2.4%	4.1%
Non Operational							
Construction Services	450	\$3,248,433	\$3,123,047	\$2,916,549	\$4,834,042	10.4%	65.7%
Redemption of Principal	831	\$281,164	\$277,181	\$277,537	\$418,989	10.5%	51.0%
Interest	832	\$0	\$0	\$0	\$227,545	NA	NA
Certified Salaries	110	\$188,111	\$221,053	\$204,667	\$188,813	0.1%	-7.7%
Equipment	730	\$112,351	\$130,120	\$137,812	\$151,384	7.7%	9.8%
Non - Certified Salaries	120	\$153,436	\$131,457	\$132,838	\$140,482	-2.2%	5.8%
Rentals	440	\$66,847	\$61,089	\$63,674	\$58,403	-3.3%	-8.3%
Teacher Retirement Fund, After 7-1-95	216	\$12,286	\$17,674	\$15,773	\$14,909	5.0%	-5.5%
Social Security Certified	212	\$14,392	\$16,163	\$15,656	\$13,922	-0.8%	-11.1%
Social Security Noncertified	211	\$11,737	\$10,056	\$10,124	\$10,719	-2.2%	5.9%
Improvements Other Than Buildings	715	\$11,380	\$43,627	\$107,017	\$10,480	-2.0%	-90.2%
Staff Services	314	\$10,144	\$17,850	\$4,747	\$5,010	-16.2%	5.5%
Printing and Binding	550	\$3,415	\$3,435	\$2,232	\$4,967	9.8%	122.5%
Public Employees Retirement Fund	214	\$2,563	\$3,631	\$2,093	\$1,789	-8.6%	-14.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,059	\$2,426	\$1,562	\$1,161	-13.3%	-25.7%
Computer Hardware	741	\$725	\$661	\$2,886	\$1,122	11.5%	-61.1%
Dues and Fees	810	\$0	\$0	\$0	\$1,000	NA	NA
Operational Supplies	611	\$0	\$0	\$518	\$804	NA	55.3%
Other Supplies and Materials	615. 660 - 689	\$160	\$0	\$0	\$653	42.2%	NA
Other Professional and Technical Services	319	\$0	\$79	\$339	\$385	NA	13.8%
Miscellaneous Objects	876 - 899	\$3,783	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$4,122,984	\$4,059,548	\$3,896,023	\$6,086,580	10.2%	56.2%
Grand Total		\$25,854,521	\$25,380,795	\$25,690,077	\$28,073,625	2.1%	9.3%