

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Yorktown Community Schools (1910)**

Yorktown Community Schools (1910)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,445,787	\$5,344,314	\$5,349,099	\$5,328,539	-1%	0%
Group Health Insurance (222)	\$1,196,535	\$1,522,991	\$1,109,113	\$1,144,411	-1%	3%
Noncertified Salaries (120)	\$405,893	\$405,721	\$417,369	\$435,393	2%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$434,348	\$425,213	\$507,637	\$422,424	-1%	-17%
Social Security-Certified Employee Retirement (212)	\$406,990	\$390,420	\$388,339	\$394,394	-1%	2%
Textbooks (630)	\$91,317	\$399,943	\$254,158	\$236,867	27%	-7%
Computer Hardware (741)	\$142,048	\$155,811	\$440,873	\$235,926	14%	-46%
Operational Supplies (611)	\$158,880	\$198,693	\$205,286	\$189,228	4%	-8%
Transfer Tuition to Other School Corporations Within the State (561)	\$153,248	\$301,694	\$371,386	\$155,034	0%	-58%
Stipends (131)	\$0	\$0	\$13,635	\$136,076	N/A	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$70,664	\$105,123	\$130,544	\$131,737	17%	1%
Other Employee Benefits (241 to 290)	\$69,779	\$150,336	\$118,991	\$125,547	16%	6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$145,718	\$126,610	\$111,788	\$105,926	-8%	-5%
Pre-2008 object code - temporary salaries (header) (130)	\$124,706	\$92,406	\$97,216	\$91,049	-8%	-6%
Severance/Early Retirement Pay (213)	\$156,000	\$121,500	\$110,250	\$81,750	-15%	-26%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$38,081	\$63,772	\$65,856	\$51,930	8%	-21%
Public Employees Retirement Fund (214)	\$13,104	\$23,200	\$45,659	\$47,812	38%	5%
Social Security-Noncertified Employee Retirement (211)	\$32,984	\$35,241	\$37,012	\$38,763	4%	5%
Travel (580)	\$42,483	\$39,127	\$49,259	\$29,113	-9%	-41%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$6,357	\$4,350	\$20,641	\$18,578	31%	-10%
Library Books (640)	\$12,181	\$15,110	\$11,696	\$14,727	5%	26%
Group Life Insurance (221)	\$18,789	\$12,783	\$20,458	\$12,116	-10%	-41%
Postage and Postage Machine Rental (532)	\$15,296	\$10,122	\$8,256	\$11,452	-7%	39%
Distance Learning Equipment (742)	\$0	\$0	\$1,445	\$9,000	N/A	> 500%
Wireless Equipment (743)	\$65,485	\$9,093	\$6,609	\$8,250	-40%	25%
Other Purchased Professional and Technical Services (319)	\$1,092	\$39,395	\$3,754	\$7,000	59%	86%
Transfer Tuition to Private Sources (563)	\$2,675	\$5,145	\$5,411	\$5,475	20%	1%
Dues and Fees (810)	\$3,310	\$14,335	\$21,824	\$3,595	2%	-84%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$2,500	N/A	N/A
Periodicals (650)	\$2,790	\$3,183	\$4,849	\$2,071	-7%	-57%
Equipment (730)	\$28,552	\$3,863	\$5,371	\$950	-57%	-82%
Other General Supplies (615, 660 to 689)	\$1,451	\$0	\$0	\$310	-32%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$0	\$240	N/A	N/A
Terminal Leave (125)	\$0	\$0	\$0	\$113	N/A	N/A
Meals Provided (235)	\$223	\$2,276	\$160	\$42	-34%	-74%

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Purchased Property Services; Rentals (440)	\$1,972	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$903	\$70,000	\$34,256	\$0	-100%	-100%
Connectivity (744)	\$1,500	\$12,707	\$0	\$0	-100%	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$106,000	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$9,397,141	\$10,104,476	\$9,968,199	\$9,478,340	0%	-5%
Student Instructional Support						
Certified Salaries (110)	\$751,403	\$751,530	\$817,848	\$843,360	3%	3%
Noncertified Salaries (120)	\$441,582	\$511,673	\$505,584	\$501,281	3%	-1%
Group Health Insurance (222)	\$353,237	\$239,732	\$244,098	\$266,390	-7%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$47,575	\$59,850	\$81,042	\$70,370	10%	-13%
Social Security-Certified Employee Retirement (212)	\$55,552	\$56,088	\$62,116	\$65,938	4%	6%
Public Employees Retirement Fund (214)	\$26,147	\$28,157	\$41,019	\$51,751	19%	26%
Stipends (131)	\$0	\$0	\$18,376	\$38,877	N/A	112%
Social Security-Noncertified Employee Retirement (211)	\$30,562	\$34,402	\$33,565	\$32,005	1%	-5%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,461	\$30,104	\$24,190	\$24,806	24%	3%
Other Employee Benefits (241 to 290)	\$8,383	\$19,689	\$17,782	\$19,356	23%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	-\$6,815	\$4,686	\$6,365	\$6,316	N/A	-1%
Other Purchased Professional and Technical Services (319)	\$2,711	\$1,625	\$414	\$6,016	22%	> 500%
Travel (580)	\$2,209	\$4,277	\$8,713	\$5,813	27%	-33%
Operational Supplies (611)	\$11,614	\$2,779	\$4,855	\$5,086	-19%	5%
Group Life Insurance (221)	\$1,366	\$6,037	\$2,806	\$4,175	32%	49%
Equipment (730)	\$0	\$0	\$11,600	\$1,695	N/A	-85%
Dues and Fees (810)	\$389	\$0	\$219	\$918	24%	319%
Purchased Professional and Technical Pupil Services (313)	\$1,045	\$840	\$2,263	\$816	-6%	-64%
Other General Supplies (615, 660 to 689)	\$0	\$810	\$0	\$781	N/A	N/A
Awards (875)	\$511	\$0	\$0	\$712	9%	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$5,300	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$0	\$1,733	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$0	\$913	\$0	\$0	N/A	N/A
Food Purchases (614)	\$1,234	\$226	\$1,302	\$0	-100%	-100%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$345	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$990	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$265	\$0	\$36	\$0	-100%	-100%
Other Technology Hardware (746)	\$768	\$0	\$0	\$0	-100%	N/A
Meals Provided (235)	\$21	\$177	\$0	\$0	-100%	N/A

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Postage and Postage Machine Rental (532)	\$8	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,741,565	\$1,755,327	\$1,889,492	\$1,946,460	3%	3%
Overhead and Operational						
Noncertified Salaries (120)	\$1,524,919	\$1,659,946	\$1,632,246	\$1,619,672	2%	-1%
Operational Supplies (611)	\$502,606	\$579,227	\$575,172	\$579,660	4%	1%
Light and Power - Other than Heating and Cooling (625)	\$363,361	\$374,436	\$382,112	\$433,885	5%	14%
Purchased Property Services; Repairs and Maintenance Services (430)	\$101,883	\$138,388	\$192,413	\$228,713	22%	19%
Group Health Insurance (222)	\$328,317	\$138,370	\$179,852	\$191,194	-13%	6%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$193,025	\$158,961	\$185,306	\$184,334	-1%	-1%
Heating and Cooling for Buildings - Gas (622)	\$102,008	\$122,445	\$116,423	\$164,457	13%	41%
Public Employees Retirement Fund (214)	\$104,091	\$93,659	\$150,225	\$149,578	9%	0%
Certified Salaries (110)	\$139,137	\$162,664	\$135,093	\$133,425	-1%	-1%
Gasoline and Lubricants (613)	\$105,219	\$146,806	\$121,853	\$122,857	4%	1%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$120,355	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$109,328	\$119,102	\$119,899	\$117,518	2%	-2%
Other Public or Private Utility Services (419)	\$22,456	\$12,028	\$50	\$70,295	33%	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$65,326	\$88,618	\$68,272	\$60,707	-2%	-11%
Equipment (730)	\$52,402	\$43,667	\$12,858	\$55,738	2%	334%
Utility Services Water and Sewage (411)	\$49,403	\$50,090	\$48,346	\$55,348	3%	14%
Telephone (531)	\$34,222	\$33,702	\$37,859	\$40,824	5%	8%
Travel (580)	\$18,171	\$24,044	\$33,519	\$29,517	13%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$19,647	\$29,061	\$23,936	\$22,604	4%	-6%
Pre-2008 object code - temporary salaries (header) (130)	\$12,907	\$11,029	\$13,005	\$21,943	14%	69%
Other Purchased Services (593)	\$6,894	\$20,231	\$19,003	\$21,379	33%	13%
Computer Hardware (741)	\$11,341	\$45,483	\$18,363	\$21,322	17%	16%
Utility Services Removal of Refuse and Garbage (412)	\$11,796	\$17,056	\$19,287	\$20,100	14%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$25,102	\$18,239	\$21,297	\$14,816	-12%	-30%
Purchased Professional and Technical Board of Education Services (318)	\$40,261	\$27,347	\$20,745	\$13,366	-24%	-36%
Social Security-Certified Employee Retirement (212)	\$10,516	\$12,233	\$12,512	\$10,788	1%	-14%
Stipends (131)	\$0	\$0	\$37,800	\$10,067	N/A	-73%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$9,040	N/A	N/A
Dues and Fees (810)	\$16,276	\$9,487	\$10,995	\$8,801	-14%	-20%
Terminal Leave (125)	\$0	\$0	\$987	\$7,664	N/A	> 500%
Other General Supplies (615, 660 to 689)	\$6,274	\$6,125	\$6,798	\$7,318	4%	8%

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Group Life Insurance (221)	\$1,899	\$6,469	\$2,291	\$5,052	28%	121%
Postage and Postage Machine Rental (532)	\$4,177	\$4,144	\$3,868	\$4,063	-1%	5%
Other Purchased Professional and Technical Services (319)	\$6,475	\$38,479	\$40,251	\$3,926	-12%	-90%
Other Employee Benefits (241 to 290)	\$64,936	\$3,982	\$3,834	\$3,064	-53%	-20%
Advertising (540)	\$2,079	\$1,382	\$1,419	\$1,996	-1%	41%
Bank Service Charges (871)	\$1,612	\$2,681	\$315	\$1,848	3%	487%
Wireless Equipment (743)	\$1,120	\$1,132	\$1,259	\$1,771	12%	41%
Tires and Repairs (612)	\$79	\$9,070	\$4,845	\$1,603	112%	-67%
Official Bond Premiums (525)	\$510	\$1,920	\$625	\$1,430	29%	129%
Meals Provided (235)	\$776	\$817	\$393	\$1,057	8%	169%
Unemployment compensation (230)	\$18,711	\$35,082	\$9,552	\$804	-54%	-92%
Other Communication Services (533 to 539)	\$939	\$1,570	\$226	\$168	-35%	-26%
Miscellaneous Objects (876 to 899)	\$6,211	\$15,531	\$150	\$150	-61%	0%
Purchased Property Services; Rentals (440)	\$240	\$280	\$179	\$0	-100%	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	-\$8,199	\$0	\$0	\$0	N/A	N/A
Food Purchases (614)	\$0	\$180	\$0	\$0	N/A	N/A
Other Technology Hardware (746)	\$912	\$0	\$0	\$0	-100%	N/A
Vehicles (731)	\$264,621	\$333,028	\$338,225	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$3,600	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$359,480	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$6,551	\$439	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,720,017	\$4,612,228	\$4,613,656	\$4,584,216	-1%	-1%
Nonoperational						
Redemption of Principal (831)	\$2,551,653	\$1,733,473	\$1,774,309	\$1,971,203	-6%	11%
Interest on Bonds or Notes (832)	\$416,362	\$308,595	\$268,328	\$324,069	-6%	21%
Noncertified Salaries (120)	\$72,476	\$168,473	\$183,338	\$179,496	25%	-2%
Certified Salaries (110)	\$243,587	\$149,008	\$141,970	\$149,495	-11%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$22,474	\$326,645	\$23,955	\$119,781	52%	400%
Improvements Other Than Buildings (715)	\$12,868	\$191,770	\$775,100	\$77,344	57%	-90%
Purchased Property Services; Rentals (440)	\$107,787	\$138,446	\$111,961	\$65,836	-12%	-41%
Equipment (730)	\$31,873	\$187,749	\$122,532	\$51,732	13%	-58%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$29,271	N/A	N/A
Operational Supplies (611)	\$12,290	\$13,271	\$15,759	\$21,130	15%	34%
Social Security-Noncertified Employee Retirement (211)	\$5,521	\$12,872	\$14,045	\$13,733	26%	-2%
Bank Service Charges (871)	\$20,765	\$15,723	\$16,890	\$13,489	-10%	-20%

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Social Security-Certified Employee Retirement (212)	\$18,524	\$11,396	\$10,866	\$11,436	-11%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$7,559	\$11,358	N/A	50%
Other Purchased Professional and Technical Services (319)	\$75,645	\$73,550	\$24,539	\$5,919	-47%	-76%
Other Purchased Services (593)	\$0	\$0	\$0	\$5,159	N/A	N/A
Other General Supplies (615, 660 to 689)	\$926	\$2,767	\$788	\$639	-9%	-19%
Other Technology Hardware (746)	\$1,712	\$0	\$0	\$528	-25%	N/A
Public Employees Retirement Fund (214)	-\$5,793	\$0	\$85	\$514	N/A	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$319	\$491	N/A	54%
Purchased Property Services; Construction Services (450)	\$190,533	\$54,480	\$58,406	\$335	-80%	-99%
Food Purchases (614)	\$193	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$19,784	\$0	N/A	-100%
Land and Easements (710)	\$0	\$123,682	\$0	\$0	N/A	N/A
Stipends (131)	\$0	\$0	\$600	\$0	N/A	-100%
Telecommunications Equipment (745)	\$51,975	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$42	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$50	\$0	\$0	\$0	-100%	N/A
Vehicles (731)	\$0	\$55,432	\$0	\$0	N/A	N/A
Heating and Cooling for Buildings - Other Energy Sources (624)	\$85,704	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$18,144	\$25,590	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,935,309	\$3,592,923	\$3,571,132	\$3,052,955	-6%	-15%
Grand Total	\$19,794,032	\$20,064,954	\$20,042,480	\$19,061,971	-1%	-5%