

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greater Clark County Schools (1010)

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	\$40,812,165	\$37,926,327	\$36,346,163	\$38,032,464	-1.7%	4.6%
Group Health Insurance	222	\$4,529,950	\$4,899,458	\$5,037,838	\$5,509,062	5.0%	9.4%
Non - Certified Salaries	120	\$5,083,876	\$4,704,994	\$4,699,520	\$4,936,940	-0.7%	5.1%
Social Security Certified	212	\$3,014,887	\$2,802,680	\$2,711,978	\$2,784,252	-2.0%	2.7%
Teacher Retirement Fund, After 7-1-95	216	\$1,963,904	\$1,944,715	\$2,028,276	\$2,213,645	3.0%	9.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$1,816,206	\$1,903,900	\$1,767,753	\$2,159,741	4.4%	22.2%
Instructional Programs Improvement Services	312	\$1,448,081	\$1,152,912	\$1,340,158	\$1,664,510	3.5%	24.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,204,809	\$1,134,269	\$1,092,391	\$1,139,219	-1.4%	4.3%
Operational Supplies	611	\$534,282	\$416,669	\$687,455	\$935,735	15.0%	36.1%
Textbooks	630	\$1,175,520	\$587,560	\$447,037	\$770,214	-10.0%	72.3%
Stipends	131	\$263,086	\$800,013	\$698,549	\$707,844	28.1%	1.3%
Public Employees Retirement Fund	214	\$606,273	\$595,909	\$628,952	\$698,456	3.6%	11.1%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$18,706	\$90,462	\$535,912	\$446,317	121.0%	-16.7%
Social Security Noncertified	211	\$382,316	\$343,805	\$335,696	\$353,139	-2.0%	5.2%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$127,186	\$366,363	\$295,124	NA	-19.4%
Other Supplies and Materials	615, 660 - 689	\$179,835	\$144,796	\$351,887	\$287,570	12.5%	-18.3%
Travel	580	\$70,529	\$86,093	\$120,591	\$186,463	27.5%	54.6%
Equipment	730	\$95,686	\$27,262	\$98,713	\$176,088	16.5%	78.4%
Content	747	\$211,475	\$197,790	\$98,872	\$150,520	-8.1%	52.2%
Group Accident Insurance	223	\$215,783	\$167,807	\$124,130	\$129,387	-12.0%	4.2%
Library Books	640	\$84,109	\$74,494	\$75,286	\$83,342	-0.2%	10.7%
Workers Compensation Insurance	225	\$148,952	\$112,669	\$117,038	\$82,200	-13.8%	-29.8%
Computer Hardware	741	\$85,399	\$55,245	\$359,169	\$76,698	-2.7%	-78.6%
Group Life Insurance	221	\$62,130	\$59,992	\$65,569	\$64,464	0.9%	-1.7%
Other Professional and Technical Services	319	-\$1,826	\$7,819	\$14,342	\$39,017	NA	172.0%
Postage and Postage Machine Rental	532	\$36,600	\$27,628	\$25,032	\$32,295	-3.1%	29.0%
Nonlicensed Employees	136	\$104,435	\$53,798	\$34,141	\$25,131	-30.0%	-26.4%
Dues and Fees	810	\$4,025	\$5,208	\$10,151	\$21,837	52.6%	115.1%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$209,618	\$17,741	\$42,263	\$18,129	-45.8%	-57.1%
Other Purchased Services	593	\$0	\$0	\$14,290	\$12,978	NA	-9.2%
Unemployment Insurance	230	\$46,382	\$18,976	\$7,482	\$9,310	-33.1%	24.4%
Printing and Binding	550	\$4,888	\$10,175	\$15,902	\$7,626	11.8%	-52.0%
Bank Service Charges	871	\$1,887	\$5,445	\$4,721	\$4,360	23.3%	-7.6%
Repairs and Maintenance Services	430	\$23,574	\$13,886	\$5,522	\$3,794	-36.7%	-31.3%
Other Technology Hardware	746	\$179,488	\$21,363	\$160,885	\$3,627	-62.3%	-97.7%
Student Transportation Services	510	\$773	\$1,157	\$0	\$2,803	38.0%	NA
Periodicals	650	\$17,771	\$8,566	\$10,699	\$2,098	-41.4%	-80.4%
Telephone	531	\$962	\$925	\$739	\$614	-10.6%	-16.9%
Gasoline and Lubricants	613	\$0	\$0	\$0	\$594	NA	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
Food Purchases	614	\$0	\$0	\$0	\$515	NA	NA
Rentals	440	\$462	\$0	\$0	\$250	-14.2%	NA
Telecommunications Equipment	745	\$250	\$0	\$0	\$98	-21.0%	NA
Advertising	540	\$1,169	\$0	\$0	\$28	-60.6%	NA
Licensed Employees	135	\$48,228	\$3,088	\$18,121	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$1,046,563	\$6,791	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$24,000	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$2,500	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$752	\$3,869	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$0	\$20,132	\$0	NA	-100.0%
Student Academic Achievement Total		\$65,759,710	\$60,560,323	\$60,523,585	\$64,068,496	-0.6%	5.9%
Student Instructional Support							
Certified Salaries	110	\$4,637,459	\$4,690,964	\$4,716,123	\$4,851,556	1.1%	2.9%
Non - Certified Salaries	120	\$1,945,370	\$1,944,564	\$1,949,296	\$2,061,080	1.5%	5.7%
Group Health Insurance	222	\$804,635	\$783,588	\$827,360	\$825,688	0.6%	-0.2%
Social Security Certified	212	\$342,915	\$340,184	\$342,806	\$354,037	0.8%	3.3%
Public Employees Retirement Fund	214	\$229,687	\$246,762	\$263,636	\$280,514	5.1%	6.4%
Teacher Retirement Fund, After 7-1-95	216	\$225,947	\$236,524	\$254,577	\$271,147	4.7%	6.5%
Social Security Noncertified	211	\$140,167	\$138,338	\$140,519	\$145,984	1.0%	3.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$134,439	\$134,956	\$137,203	\$142,922	1.5%	4.2%
Other Professional and Technical Services	319	\$1,983	\$5,704	\$40	\$97,248	164.6%	243019.2%
Travel	580	\$48,629	\$31,981	\$49,799	\$58,532	4.7%	17.5%
Operational Supplies	611	\$46,445	\$40,785	\$52,150	\$45,749	-0.4%	-12.3%
Group Accident Insurance	223	\$31,335	\$26,807	\$20,538	\$21,287	-9.2%	3.6%
Stipends	131	\$200	\$2,913	\$8,838	\$16,037	199.2%	81.5%
Workers Compensation Insurance	225	\$44,649	\$20,133	\$5,711	\$14,590	-24.4%	155.5%
Postage and Postage Machine Rental	532	\$4,000	\$3,663	\$2,549	\$11,132	29.2%	336.7%
Group Life Insurance	221	\$8,423	\$8,618	\$9,782	\$9,548	3.2%	-2.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$4,069	\$5,847	\$6,989	NA	19.5%
Instructional Programs Improvement Services	312	\$22,415	\$28,220	\$4,452	\$4,808	-31.9%	8.0%
Printing and Binding	550	\$2,487	\$1,115	\$4,091	\$2,750	2.5%	-32.8%
Student Transportation Services	510	\$0	\$0	\$0	\$1,320	NA	NA
Equipment	730	\$90,770	\$7,074	\$3,832	\$1,262	-65.7%	-67.1%
Repairs and Maintenance Services	430	\$48	\$0	\$1,115	\$784	101.0%	-29.7%
Connectivity	744	\$3,634	\$354	\$53	\$777	-32.0%	1380.8%
Dues and Fees	810	\$125	\$150	\$380	\$741	56.0%	95.0%
Other Technology Hardware	746	\$0	\$0	\$177	\$367	NA	108.0%
Computer Hardware	741	\$18,061	\$17,655	\$1,785	\$265	-65.2%	-85.1%

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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
Content	747	\$2,918	\$8,190	\$5,167	\$250	-45.9%	-95.2%
Periodicals	650	\$0	\$39	\$129	\$241	NA	86.8%
Unemployment Insurance	230	\$5,886	\$878	\$6,408	\$220	-56.0%	-96.6%
Telephone	531	\$241	\$252	\$903	\$93	-21.2%	-89.7%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$67	NA	NA
Severance/Early Retirement Pay	213	\$30,371	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$7,145	\$1,692	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$3,544	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$4,635	\$4,880	\$0	NA	-100.0%
Wireless Equipment	743	\$0	\$9	\$0	\$0	NA	NA
Student Instructional Support Total		\$8,833,927	\$8,730,817	\$8,820,145	\$9,227,985	1.1%	4.6%
Overhead and Operational							
Non - Certified Salaries	120	\$7,692,514	\$7,243,396	\$7,218,207	\$7,436,917	-0.8%	3.0%
Food Purchases	614	\$1,941,628	\$2,022,756	\$1,907,050	\$1,846,664	-1.2%	-3.2%
Light and Power - Other Than Heating and Cooling	625	\$1,416,362	\$1,542,645	\$1,707,711	\$1,504,132	1.5%	-11.9%
Group Health Insurance	222	\$1,474,809	\$1,311,128	\$1,351,115	\$1,414,913	-1.0%	4.7%
Student Transportation Services	510	\$1,395,949	\$1,355,716	\$1,234,751	\$1,390,915	-0.1%	12.6%
Content	747	\$23,626	\$43,189	\$353,834	\$1,066,539	159.2%	201.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$304,243	\$23,853	\$1,040,582	NA	4262.5%
Public Employees Retirement Fund	214	\$879,672	\$882,487	\$933,107	\$1,002,763	3.3%	7.5%
Other Professional and Technical Services	319	\$797,720	\$749,026	\$959,730	\$948,362	4.4%	-1.2%
Repairs and Maintenance Services	430	\$726,938	\$792,061	\$667,841	\$854,772	4.1%	28.0%
Operational Supplies	611	\$450,736	\$534,194	\$603,058	\$727,089	12.7%	20.6%
Insurance	520	\$552,309	\$259,887	\$711,972	\$634,370	3.5%	-10.9%
Social Security Noncertified	211	\$583,088	\$539,371	\$533,922	\$556,328	-1.2%	4.2%
Gasoline and Lubricants	613	\$545,623	\$557,875	\$556,287	\$433,218	-5.6%	-22.1%
Certified Salaries	110	\$545,931	\$464,107	\$505,411	\$421,235	-6.3%	-16.7%
Heating and Cooling for Buildings - Gas	622	\$527,006	\$523,762	\$509,827	\$419,540	-5.5%	-17.7%
Water and Sewage	411	\$292,339	\$280,520	\$269,831	\$362,084	5.5%	34.2%
Equipment	730	\$121,013	\$148,825	\$165,988	\$360,434	31.4%	117.1%
Miscellaneous Objects	876 - 899	\$89,854	\$81,844	\$86,647	\$316,797	37.0%	265.6%
Workers Compensation Insurance	225	\$223,126	\$207,865	\$341,714	\$278,743	5.7%	-18.4%
Nonlicensed Employees	136	\$163,728	\$173,780	\$158,689	\$203,257	5.6%	28.1%
Overtime Salaries	140	\$71,094	\$61,834	\$80,297	\$114,827	12.7%	43.0%
Other Supplies and Materials	615, 660 - 689	\$113,155	\$113,231	\$94,483	\$105,242	-1.8%	11.4%
Telephone	531	\$80,883	\$87,483	\$88,777	\$87,934	2.1%	-0.9%
Rentals	440	\$68,965	\$97,621	\$78,067	\$78,999	3.5%	1.2%
Severance/Early Retirement Pay	213	\$69,844	\$1,056,033	\$85,347	\$60,110	-3.7%	-29.6%

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Greater Clark County Schools (1010)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Removal of Refuse and Garbage	412	\$59,008	\$54,837	\$53,487	\$59,651	0.3%	11.5%
Travel	580	\$58,421	\$41,653	\$38,172	\$38,218	-10.1%	0.1%
Advertising	540	\$19,361	\$32,976	\$42,357	\$35,021	16.0%	-17.3%
Tires and Repairs	612	\$166	\$1,948	\$30,194	\$31,675	271.4%	4.9%
Social Security Certified	212	\$33,907	\$28,639	\$33,604	\$28,385	-4.3%	-15.5%
Printing and Binding	550	\$22,076	\$25,602	\$21,666	\$28,101	6.2%	29.7%
Board Member Compensation	115	\$34,718	\$30,300	\$27,572	\$27,670	-5.5%	0.4%
Teacher Retirement Fund, After 7-1-95	216	\$25,829	\$22,735	\$26,177	\$23,295	-2.5%	-11.0%
Group Accident Insurance	223	\$35,961	\$28,299	\$21,866	\$21,891	-11.7%	0.1%
Connectivity	744	\$2,815	\$0	\$12,725	\$20,740	64.8%	63.0%
Dues and Fees	810	\$22,107	\$18,453	\$21,949	\$19,870	-2.6%	-9.5%
Group Life Insurance	221	\$15,786	\$15,139	\$16,932	\$17,206	2.2%	1.6%
Postage and Postage Machine Rental	532	\$21,481	\$37,885	\$20,039	\$14,113	-10.0%	-29.6%
Computer Hardware	741	\$22,335	\$8,210	\$7,165	\$13,238	-12.3%	84.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,378	\$14,663	\$15,163	\$12,649	-6.3%	-16.6%
Stipends	131	\$94	\$6,103	\$8,535	\$11,004	228.8%	28.9%
Other Purchased Services	593	\$8,510	\$8,680	\$7,549	\$10,620	5.7%	40.7%
Staff Services	314	\$13,384	\$9,663	\$11,331	\$8,217	-11.5%	-27.5%
Periodicals	650	\$672	\$693	\$1,142	\$2,458	38.3%	115.2%
Gas - Other than heating and Cooling	626	\$110	\$0	\$182	\$2,312	114.1%	1171.1%
Official Bond Premiums	525	\$189	\$4,402	\$4,000	\$734	40.4%	-81.7%
Other Technology Hardware	746	\$1,150	\$2,056	\$518	\$645	-13.4%	24.6%
Unemployment Insurance	230	\$52,884	\$22,410	\$12,798	\$526	-68.4%	-95.9%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$500	NA	NA
Late Payments	872	\$0	\$0	\$0	\$239	NA	NA
Instructional Programs Improvement Services	312	\$23,582	\$4,610	\$0	\$70	-76.7%	NA
Vehicles	731	\$0	\$109,604	\$0	\$0	NA	NA
Cleaning Services	420	\$0	\$5,063	\$5,882	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$58,145	\$3,689	\$0	NA	-100.0%
Telecommunications Equipment	745	\$0	\$0	\$4,466	\$0	NA	-100.0%
Heating and Cooling for Buildings - Other Energy Sources	624	\$3,958	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$1,010	\$10	\$150	\$0	-100.0%	-100.0%
Professional Development	748	\$3,979	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$21,347,782	\$22,027,652	\$21,676,824	\$24,095,810	3.1%	11.2%
Non Operational							
Redemption of Principal	831	\$6,615,950	\$7,123,988	\$7,913,988	\$7,855,158	4.4%	-0.7%
Interest	832	\$5,155,780	\$5,085,955	\$4,464,781	\$3,331,725	-10.3%	-25.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$112,512	\$364,537	\$1,095,593	NA	200.5%

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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
Construction Services	450	\$3,732,659	\$2,207,748	\$876,482	\$1,057,337	-27.0%	20.6%
Computer Hardware	741	\$141,644	\$657,952	\$857,973	\$1,018,912	63.8%	18.8%
Non - Certified Salaries	120	\$844,731	\$629,507	\$738,652	\$772,573	-2.2%	4.6%
Stipends	131	\$324,347	\$693,654	\$678,676	\$702,677	21.3%	3.5%
Certified Salaries	110	\$447,386	\$351,196	\$607,605	\$659,715	10.2%	8.6%
Equipment	730	\$343,113	\$334,119	\$757,297	\$491,837	9.4%	-35.1%
Other Professional and Technical Services	319	\$160,302	\$162,092	\$200,630	\$231,366	9.6%	15.3%
Group Health Insurance	222	\$114,589	\$147,852	\$181,483	\$193,908	14.1%	6.8%
Public Employees Retirement Fund	214	\$86,795	\$87,156	\$107,083	\$117,987	8.0%	10.2%
Social Security Noncertified	211	\$73,969	\$69,729	\$78,617	\$82,932	2.9%	5.5%
Social Security Certified	212	\$48,049	\$54,073	\$70,360	\$74,264	11.5%	5.5%
Teacher Retirement Fund, After 7-1-95	216	\$33,157	\$39,389	\$50,179	\$56,812	14.4%	13.2%
Repairs and Maintenance Services	430	\$572,231	\$497,760	\$441,903	\$55,389	-44.2%	-87.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,033	\$21,983	\$28,278	\$29,715	11.8%	5.1%
Operational Supplies	611	\$14,411	\$6,939	\$14,844	\$27,235	17.2%	83.5%
Improvements Other Than Buildings	715	\$80,634	\$48,572	\$17,773	\$20,949	-28.6%	17.9%
Travel	580	\$6,503	\$10,087	\$17,578	\$20,571	33.4%	17.0%
Miscellaneous Objects	876 - 899	\$34,418	\$0	\$25,283	\$14,185	-19.9%	-43.9%
Wireless Equipment	743	\$98,224	\$122,678	\$38,046	\$11,000	-42.2%	-71.1%
Pre-2008 Object Code - Temporary Salaries	130	\$15,628	\$19,108	\$11,159	\$10,690	-9.1%	-4.2%
Land and Easements	710	\$33,114	\$0	\$40,566	\$9,351	-27.1%	-76.9%
Instructional Programs Improvement Services	312	\$42,839	\$32,190	\$5,980	\$6,860	-36.7%	14.7%
Content	747	\$469,603	\$569,007	\$311,184	\$5,705	-66.8%	-98.2%
Workers Compensation Insurance	225	\$6,202	\$2,370	\$5,505	\$5,571	-2.6%	1.2%
Group Accident Insurance	223	\$4,507	\$3,939	\$4,202	\$4,357	-0.8%	3.7%
Contributions & Donations to Outside Organizations	570	\$0	\$986	\$0	\$3,081	NA	NA
Group Life Insurance	221	\$1,120	\$1,225	\$1,856	\$1,819	12.9%	-2.0%
Rentals	440	\$4,407	\$542	\$6,187	\$1,144	-28.6%	-81.5%
Entertainment	240	\$0	\$292	\$454	\$427	NA	-5.9%
Other Technology Hardware	746	\$40,379	\$15,121	\$389,213	\$0	-100.0%	-100.0%
Connectivity	744	\$33,736	\$29,017	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$73,571	\$48,191	\$4,108	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$2,967	\$102	\$0	\$0	-100.0%	NA
Advertising	540	\$571	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$19,676,569	\$19,187,029	\$19,312,462	\$17,970,845	-2.2%	-6.9%
Grand Total		\$115,617,987	\$110,505,821	\$110,333,016	\$115,363,135	-0.1%	4.6%