

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northwest Allen County Schools (225)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$2,333,116	\$2,922,690	\$2,985,214	\$3,275,502	8.85%	9.72%
Non - Certified Salaries	120	\$935,509	\$993,061	\$1,011,370	\$1,037,778	2.63%	2.61%
Group Health Insurance	222	\$674,138	\$698,515	\$738,190	\$839,134	5.63%	13.67%
Teacher Retirement Fund, After 7-1-95	216	\$265,431	\$245,521	\$266,469	\$302,396	3.31%	13.48%
Social Security Certified	212	\$171,051	\$203,036	\$210,830	\$234,820	8.24%	11.38%
Public Employees Retirement Fund	214	\$96,845	\$110,764	\$133,074	\$140,163	9.68%	5.33%
Social Security Noncertified	211	\$67,348	\$76,259	\$69,723	\$70,672	1.21%	1.36%
Severance/Early Retirement Pay	213	\$14,588	\$24,178	\$71,752	\$55,003	39.35%	-23.34%
Operational Supplies	611	\$40,422	\$44,464	\$65,740	\$43,367	1.77%	-34.03%
Other Professional and Technical Services	319	\$42,342	\$455	\$4,825	\$37,511	-2.98%	677.45%
Pupil Services	313	\$28,395	\$42,495	\$29,973	\$34,671	5.12%	15.67%
Workers Compensation Insurance	225	\$16,086	\$36,588	\$37,994	\$33,095	19.76%	-12.89%
Telephone	531	\$20,260	\$19,309	\$17,980	\$24,666	5.04%	37.19%
Travel	580	\$11,260	\$13,536	\$13,905	\$13,008	3.67%	-6.45%
Group Accident Insurance	223	\$9,450	\$10,475	\$10,946	\$12,154	6.49%	11.03%
Printing and Binding	550	\$8,459	\$8,543	\$10,741	\$9,943	4.12%	-7.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,450	\$13,058	\$9,007	\$7,989	-17.74%	-11.30%
Postage and Postage Machine Rental	532	\$8,575	\$10,376	\$10,987	\$6,292	-7.45%	-42.74%
Group Life Insurance	221	\$4,852	\$4,996	\$5,104	\$5,512	3.24%	7.99%
Dues and Fees	810	\$4,703	\$5,283	\$5,557	\$4,841	0.73%	-12.89%
Rentals	440	\$0	\$0	\$5,132	\$2,860	NA	-44.26%
Statistical Services	317	\$2,406	\$485	\$744	\$1,006	-19.58%	35.26%
Repairs and Maintenance Services	430	\$1,180	\$638	\$115	\$240	-32.86%	108.62%

Student Instructional Support Total		\$4,773,866	\$5,484,723	\$5,715,370	\$6,192,624	6.72%	8.35%
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Student Academic Achievement

Certified Salaries	110	\$14,477,073	\$17,482,220	\$17,806,211	\$19,292,228	7.44%	8.35%
Group Health Insurance	222	\$2,828,678	\$2,905,830	\$3,100,947	\$3,430,111	4.94%	10.61%
Non - Certified Salaries	120	\$2,296,999	\$2,293,238	\$2,403,932	\$2,554,662	2.69%	6.27%
Teacher Retirement Fund, After 7-1-95	216	\$1,468,860	\$1,329,618	\$1,431,247	\$1,602,017	2.19%	11.93%
Social Security Certified	212	\$1,063,746	\$1,297,910	\$1,329,173	\$1,417,653	7.44%	6.66%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$648,863	\$712,732	\$756,790	\$743,608	3.47%	-1.74%
Computer Hardware	741	\$351,897	\$383,036	\$482,882	\$725,125	19.81%	50.17%
Textbooks	630	\$660,372	\$126,777	\$520,576	\$639,399	-0.80%	22.83%
Pre-2008 Object Code - Temporary Salaries	130	\$304,906	\$516,213	\$616,476	\$474,995	11.72%	-22.95%
Content	747	\$145,289	\$167,120	\$242,232	\$330,186	22.78%	36.31%
Severance/Early Retirement Pay	213	\$194,600	\$175,064	\$490,904	\$308,075	12.17%	-37.24%
Social Security Noncertified	211	\$175,573	\$174,023	\$183,547	\$190,978	2.12%	4.05%
Transfer Tuition to Other School Corps Within State	561	\$232,805	\$198,771	\$201,397	\$176,152	-6.73%	-12.53%
Workers Compensation Insurance	225	\$86,716	\$168,816	\$196,278	\$170,105	18.35%	-13.33%
Other Professional and Technical Services	319	\$145,245	\$123,232	\$210,466	\$169,004	3.86%	-19.70%
Connectivity	744	\$66,051	\$65,083	\$80,058	\$160,018	24.76%	99.88%
Teacher Retirement Fund, Prior to 7-1-95	215	\$204,547	\$158,487	\$139,163	\$135,853	-9.72%	-2.38%
Public Employees Retirement Fund	214	\$47,728	\$65,287	\$70,653	\$83,069	14.86%	17.57%
Statistical Services	317	\$19,551	\$29,808	\$31,131	\$79,674	42.08%	155.93%
Telecommunications Equipment	745	\$38,191	\$77,509	\$5,463	\$71,785	17.09%	1214.12%
Instructional Programs Improvement Services	312	\$60,806	\$38,580	\$81,776	\$69,996	3.58%	-14.40%
Equipment	730	\$53,551	\$21,904	\$34,410	\$69,088	6.58%	100.78%
Distance Learning Equipment	742	\$46,938	\$30,121	\$49,241	\$67,222	9.39%	36.52%
Wireless Equipment	743	\$14,700	\$39,600	\$0	\$58,800	41.42%	NA
Group Accident Insurance	223	\$46,143	\$49,165	\$50,909	\$54,791	4.39%	7.62%
Other Technology Hardware	746	\$41,929	\$29,524	\$44,337	\$41,337	-0.35%	-6.77%
Travel	580	\$14,232	\$19,000	\$14,690	\$30,940	21.43%	110.62%
Library Books	640	\$15,784	\$7,839	\$12,761	\$26,265	13.58%	105.83%
Group Life Insurance	221	\$18,708	\$18,897	\$19,374	\$20,405	2.19%	5.32%
Repairs and Maintenance Services	430	\$14,581	\$10,440	\$14,193	\$17,664	4.91%	24.45%
Professional Development	748	\$19,603	\$6,202	\$6,640	\$13,204	-9.41%	98.86%
Pupil Services	313	\$8,093	\$4,044	\$3,281	\$13,008	12.60%	296.53%
Periodicals	650	\$3,193	\$4,195	\$2,222	\$7,051	21.90%	217.38%
Instruction Services	311	\$0	\$1,546	\$6,699	\$5,937	NA	-11.37%
Printing and Binding	550	\$7,258	\$10,698	\$4,231	\$5,112	-8.39%	20.81%
Dues and Fees	810	\$23,473	\$19,796	\$6,381	\$1,272	-51.75%	-80.07%
Equipment Purchase over the LEA's Cap. Threshold	735	\$11,470	\$0	\$0	\$219	-62.84%	NA
Staff Services	314	\$814	\$0	\$0	\$162	-33.22%	NA
Unemployment Insurance	230	\$1,582	\$104	\$0	\$2	-80.96%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Miscellaneous Objects	876 - 899	\$2,769	\$1,821	\$3,464	\$0	-100.00%	-100.00%
Rentals	440	\$10,297	\$0	\$6,152	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$25,873,614	\$28,764,250	\$30,660,287	\$33,257,168	6.48%	8.47%
Overhead and Operational							
Non - Certified Salaries	120	\$4,544,334	\$4,630,382	\$4,808,354	\$5,073,633	2.79%	5.52%
Food Purchases	614	\$1,296,610	\$1,221,725	\$1,336,197	\$1,468,569	3.16%	9.91%
Light and Power - Other Than Heating and Cooling	625	\$1,166,823	\$1,211,936	\$1,288,819	\$1,218,079	1.08%	-5.49%
Group Health Insurance	222	\$1,025,983	\$1,022,497	\$1,104,924	\$1,141,744	2.71%	3.33%
Vehicles	731	\$655,010	\$621,175	\$758,386	\$892,738	8.05%	17.72%
Certified Salaries	110	\$411,437	\$589,527	\$597,829	\$632,893	11.37%	5.87%
Operational Supplies	611	\$491,046	\$511,959	\$582,726	\$590,841	4.73%	1.39%
Repairs and Maintenance Services	430	\$549,312	\$566,192	\$623,642	\$580,493	1.39%	-6.92%
Public Employees Retirement Fund	214	\$416,902	\$475,875	\$536,140	\$560,601	7.68%	4.56%
Social Security Noncertified	211	\$327,012	\$327,391	\$339,926	\$359,862	2.42%	5.86%
Insurance	520	\$388,708	\$313,622	\$305,995	\$340,795	-3.24%	11.37%
Water and Sewage	411	\$249,606	\$245,700	\$268,477	\$326,098	6.91%	21.46%
Miscellaneous Objects	876 - 899	\$94	\$1,913	\$180	\$266,711	629.96%	147826.30%
Equipment	730	\$29,221	\$18,178	\$54,128	\$260,358	72.77%	381.00%
Heating and Cooling for Buildings - Gas	622	\$315,037	\$430,223	\$348,442	\$251,575	-5.47%	-27.80%
Gasoline and Lubricants	613	\$459,559	\$432,661	\$336,169	\$222,142	-16.62%	-33.92%
Other Professional and Technical Services	319	\$283,263	\$136,859	\$90,397	\$104,314	-22.10%	15.40%
Severance/Early Retirement Pay	213	\$25,777	\$176,861	\$256,339	\$83,807	34.28%	-67.31%
Dues and Fees	810	\$48,031	\$52,054	\$69,267	\$81,643	14.18%	17.87%
Other Supplies and Materials	615, 660 - 689	\$43,630	\$53,834	\$60,535	\$50,302	3.62%	-16.90%
Board of Education Services	318	\$23,706	\$25,916	\$20,790	\$47,401	18.91%	128.00%
Tires and Repairs	612	\$19,413	\$35,274	\$58,920	\$46,380	24.32%	-21.28%
Workers Compensation Insurance	225	\$23,220	\$42,391	\$54,609	\$45,686	18.43%	-16.34%
Social Security Certified	212	\$29,312	\$41,881	\$42,115	\$44,591	11.06%	5.88%
Removal of Refuse and Garbage	412	\$39,101	\$40,528	\$42,635	\$43,551	2.73%	2.15%
Teacher Retirement Fund, After 7-1-95	216	\$18,738	\$28,240	\$28,351	\$29,873	12.37%	5.37%
Travel	580	\$21,229	\$23,923	\$23,859	\$26,497	5.70%	11.06%
Content	747	\$9,621	\$12,328	\$14,048	\$23,109	24.49%	64.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Postage and Postage Machine Rental	532	\$11,665	\$15,004	\$13,757	\$13,548	3.81%	-1.52%
Board Member Compensation	115	\$10,792	\$12,722	\$14,978	\$12,020	2.73%	-19.75%
Computer Hardware	741	\$7,339	\$8,000	\$7,800	\$10,800	10.14%	38.46%
Group Accident Insurance	223	\$8,404	\$9,010	\$9,217	\$9,837	4.02%	6.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,544	\$9,433	\$9,331	\$9,701	-2.06%	3.96%
Data Processing Services	316	\$2,903	\$4,318	\$6,056	\$6,780	23.62%	11.97%
Group Life Insurance	221	\$5,357	\$5,686	\$5,908	\$6,050	3.09%	2.40%
Advertising	540	\$2,284	\$4,447	\$4,845	\$4,443	18.11%	-8.29%
Connectivity	744	\$1,384	\$2,267	\$700	\$4,041	30.72%	477.29%
Telephone	531	\$6,174	\$3,807	\$2,886	\$3,057	-16.12%	5.92%
Rentals	440	\$2,148	\$1,611	\$2,148	\$2,148	0.00%	0.00%
Wireless Equipment	743	\$300	\$900	\$0	\$1,200	41.42%	NA
Distance Learning Equipment	742	\$900	\$900	\$2,100	\$1,200	7.46%	-42.86%
Telecommunications Equipment	745	\$725	\$1,135	\$0	\$1,000	8.37%	NA
Other Public or Private Utility Services	419	\$661	\$2,037	\$1,702	\$593	-2.69%	-65.20%
Other Purchased Services	593	\$269	\$890	\$1,271	\$135	-15.84%	-89.38%
Professional Development	748	\$400	\$479	\$321	\$125	-25.23%	-61.06%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$120	\$80	NA	-33.33%
Instructional Programs Improvement Services	312	\$0	\$0	\$1,917	\$35	NA	-98.17%
Improvements Other Than Buildings	715	\$213	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$13	\$44	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$5,290	\$5,065	\$3,825	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$800	\$800	\$800	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$12,990,300	\$13,379,602	\$14,141,881	\$14,901,078	3.49%	5.37%
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Non Operational

Redemption of Principal	831	\$9,479,550	\$9,700,000	\$10,350,895	\$9,712,610	0.61%	-6.17%
Interest	832	\$6,288,321	\$5,858,000	\$5,192,605	\$4,251,100	-9.32%	-18.13%
Repairs and Maintenance Services	430	\$741,554	\$728,487	\$774,410	\$1,055,436	9.23%	36.29%
Equipment	730	\$328,844	\$208,653	\$329,726	\$316,671	-0.94%	-3.96%
Certified Salaries	110	\$0	\$108,756	\$198,518	\$215,967	NA	8.79%
Non - Certified Salaries	120	\$0	\$77,329	\$183,085	\$181,068	NA	-1.10%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$9,342	\$18,121	\$20,012	NA	10.43%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$0	\$8,320	\$15,186	\$16,521	NA	8.79%
Social Security Noncertified	211	\$0	\$5,915	\$14,000	\$13,848	NA	-1.09%
Other Professional and Technical Services	319	\$16,540	\$12,685	\$9,421	\$9,072	-13.94%	-3.71%
Workers Compensation Insurance	225	\$0	\$0	\$3,350	\$3,149	NA	-6.02%
Public Employees Retirement Fund	214	\$0	\$1,069	\$2,522	\$2,325	NA	-7.81%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$396	\$806	\$824	NA	2.15%
Instructional Programs Improvement Services	312	\$0	\$288	\$0	\$0	NA	NA
Non Operational Total		\$16,854,808	\$16,719,241	\$17,092,647	\$15,798,601	-1.60%	-7.57%
Grand Total		\$60,492,589	\$64,347,816	\$67,610,184	\$70,149,471	3.77%	3.76%