

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwestern-Jefferson Co Con (4000)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$464,077	\$533,368	\$543,996	\$566,744	5.12%	4.18%
Non - Certified Salaries	120	\$193,983	\$217,616	\$237,208	\$228,855	4.22%	-3.52%
Group Health Insurance	222	\$106,986	\$134,663	\$130,313	\$158,975	10.41%	22.00%
Teacher Retirement Fund, After 7-1-95	216	\$31,399	\$34,349	\$41,489	\$42,827	8.07%	3.23%
Social Security Certified	212	\$34,777	\$39,202	\$41,087	\$42,771	5.31%	4.10%
Public Employees Retirement Fund	214	\$22,662	\$26,532	\$30,151	\$30,274	7.51%	0.41%
Other Employee Benefits	241 - 290	\$16,459	\$18,633	\$28,447	\$28,424	14.64%	-0.08%
Social Security Noncertified	211	\$14,485	\$16,368	\$18,312	\$17,374	4.65%	-5.13%
Other Group Insurance Authorized by Statute	224	\$5,240	\$5,293	\$10,700	\$5,285	0.21%	-50.61%
Operational Supplies	611	\$5,266	\$3,013	\$6,523	\$4,854	-2.02%	-25.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,510	\$4,784	\$2,530	\$2,578	-13.05%	1.88%
Pre-2008 Object Code - Temporary Salaries	130	\$1,405	\$1,188	\$6,167	\$2,134	11.01%	-65.40%
Group Life Insurance	221	\$1,087	\$1,551	\$1,783	\$1,634	10.73%	-8.33%
Travel	580	\$0	\$0	\$450	\$70	NA	-84.44%
Professional Development	748	\$0	\$0	\$0	\$25	NA	NA
Dues and Fees	810	\$0	\$428	\$0	\$0	NA	NA
Pupil Services	313	\$0	\$68	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$14,000	\$14,000	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$916,336</b>	<b>\$1,051,056</b>	<b>\$1,099,156</b>	<b>\$1,132,824</b>	<b>5.45%</b>	<b>3.06%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,402,847	\$4,718,367	\$4,546,100	\$4,467,601	0.37%	-1.73%
Transfer Tuition to Ed. Service Agencies Within State	564	\$624,717	\$735,931	\$526,289	\$814,731	6.86%	54.81%
Non - Certified Salaries	120	\$386,503	\$445,631	\$575,787	\$664,272	14.50%	15.37%
Group Health Insurance	222	\$497,411	\$459,498	\$480,669	\$585,580	4.16%	21.83%
Social Security Certified	212	\$325,613	\$352,107	\$345,087	\$336,610	0.83%	-2.46%
Teacher Retirement Fund, After 7-1-95	216	\$194,546	\$221,824	\$248,650	\$278,348	9.37%	11.94%
Computer Hardware	741	\$173,205	\$200,216	\$229,507	\$164,280	-1.31%	-28.42%
Operational Supplies	611	\$91,530	\$79,507	\$182,387	\$136,268	10.46%	-25.29%
Other Employee Benefits	241 - 290	\$114,489	\$128,959	\$108,618	\$120,629	1.31%	11.06%
Textbooks	630	\$85,758	\$111,073	\$53,853	\$115,454	7.72%	114.39%

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Equipment	730	\$40,752	\$75,712	\$57,584	\$111,117	28.50%	92.96%
Pre-2008 Object Code - Temporary Salaries	130	\$70,362	\$64,414	\$122,240	\$91,856	6.89%	-24.86%
Public Employees Retirement Fund	214	\$46,128	\$55,484	\$76,690	\$90,833	18.46%	18.44%
Content	747	\$93,228	\$37,279	\$63,949	\$89,688	-0.96%	40.25%
Teacher Retirement Fund, Prior to 7-1-95	215	\$77,266	\$77,094	\$64,460	\$53,053	-8.97%	-17.70%
Other Professional and Technical Services	319	\$165	\$25,007	\$72,532	\$52,354	322.05%	-27.82%
Social Security Noncertified	211	\$29,055	\$32,116	\$43,617	\$49,955	14.51%	14.53%
Repairs and Maintenance Services	430	\$0	\$18,061	\$1,733	\$40,860	NA	2257.61%
Other Technology Hardware	746	\$8,502	\$0	\$985	\$27,450	34.05%	2686.81%
Instructional Programs Improvement Services	312	\$3,766	\$10,572	\$39,499	\$25,220	60.86%	-36.15%
Instruction Services	311	\$6,194	\$0	\$7,909	\$25,091	41.87%	217.24%
Dues and Fees	810	\$8,429	\$6,243	\$44,180	\$24,553	30.64%	-44.42%
Other Group Insurance Authorized by Statute	224	\$24,451	\$23,518	\$21,248	\$21,684	-2.96%	2.05%
Library Books	640	\$18,644	\$11,303	\$17,510	\$19,869	1.60%	13.47%
Pupil Services	313	\$23,325	\$4,426	\$4,618	\$17,098	-7.47%	270.25%
Travel	580	\$14,099	\$21,633	\$34,080	\$16,034	3.27%	-52.95%
Transfer Tuition - Other	569	\$0	\$11,329	\$1,230	\$11,765	NA	856.29%
Group Life Insurance	221	\$8,959	\$10,509	\$10,470	\$9,368	1.12%	-10.52%
Other Purchased Services	593	\$0	\$0	\$7,544	\$8,109	NA	7.50%
Periodicals	650	\$6,580	\$5,587	\$6,829	\$7,783	4.29%	13.97%
Student Transportation Services	510	\$0	\$374	\$1,572	\$4,709	NA	199.59%
Advertising	540	\$7,168	\$6,012	\$6,138	\$3,231	-18.06%	-47.36%
Other Supplies and Materials	615, 660 - 689	\$5,984	\$7,893	\$799	\$1,202	-33.06%	50.40%
Professional Development	748	\$10,332	\$0	\$0	\$50	-73.63%	NA
Miscellaneous Objects	876 - 899	\$0	\$37	\$75	\$0	NA	-100.00%
Connectivity	744	\$59,645	\$866	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$0	\$1,249	\$352	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$36,165	\$35,122	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$7,426	\$100	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$12,000	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Private Sources	563	\$9,320	\$0	\$750	\$0	-100.00%	-100.00%
Land and Easements	710	\$10,941	\$6,295	\$0	\$0	-100.00%	NA

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**Biannual Financial Report Data**

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$7,535,504</b>	<b>\$8,001,351</b>	<b>\$8,005,540</b>	<b>\$8,486,705</b>	<b>3.02%</b>	<b>6.01%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,011,242	\$1,011,599	\$1,028,007	\$1,075,292	1.55%	4.60%
Student Transportation Services	510	\$411,497	\$387,622	\$369,181	\$368,835	-2.70%	-0.09%
Food Purchases	614	\$272,671	\$300,172	\$311,223	\$356,142	6.90%	14.43%
Light and Power - Other Than Heating and Cooling	625	\$330,559	\$362,418	\$368,587	\$299,975	-2.40%	-18.62%
Repairs and Maintenance Services	430	\$20,500	\$24,925	\$56,262	\$257,474	88.25%	357.63%
Vehicles	731	\$250,097	\$0	\$136,382	\$235,340	-1.51%	72.56%
Certified Salaries	110	\$143,516	\$145,678	\$142,916	\$148,985	0.94%	4.25%
Public Employees Retirement Fund	214	\$121,865	\$128,779	\$128,787	\$143,911	4.24%	11.74%
Insurance	520	\$158,181	\$134,317	\$206,801	\$135,463	-3.80%	-34.50%
Group Health Insurance	222	\$98,172	\$117,751	\$100,334	\$101,491	0.83%	1.15%
Social Security Noncertified	211	\$79,114	\$80,023	\$81,924	\$83,493	1.36%	1.91%
Operational Supplies	611	\$56,778	\$48,945	\$56,838	\$66,038	3.85%	16.19%
Gasoline and Lubricants	613	\$98,171	\$94,252	\$89,977	\$60,848	-11.27%	-32.37%
Other Supplies and Materials	615, 660 - 689	\$38,420	\$32,009	\$61,127	\$38,340	-0.05%	-37.28%
Water and Sewage	411	\$28,678	\$32,716	\$37,410	\$36,650	6.32%	-2.03%
Equipment	730	\$5,205	\$2,242	\$13,452	\$34,469	60.41%	156.23%
Other Employee Benefits	241 - 290	\$24,720	\$25,719	\$46,951	\$32,075	6.73%	-31.68%
Severance/Early Retirement Pay	213	\$0	\$0	\$51,219	\$26,948	NA	-47.39%
Pre-2008 Object Code - Temporary Salaries	130	\$39,412	\$45,125	\$54,912	\$26,322	-9.60%	-52.07%
Telephone	531	\$8,776	\$21,648	\$25,211	\$25,234	30.22%	0.09%
Teacher Retirement Fund, After 7-1-95	216	\$15,069	\$15,194	\$14,929	\$15,701	1.03%	5.17%
Heating and Cooling for Buildings - Gas	622	\$18,290	\$25,710	\$22,220	\$13,357	-7.56%	-39.89%
Board Member Compensation	115	\$11,800	\$11,550	\$11,750	\$11,725	-0.16%	-0.21%
Social Security Certified	212	\$10,826	\$12,059	\$10,743	\$11,360	1.21%	5.75%
Other Professional and Technical Services	319	\$3,249	\$3,075	\$21,429	\$10,183	33.05%	-52.48%
Other Group Insurance Authorized by Statute	224	\$8,198	\$9,011	\$8,990	\$9,035	2.46%	0.51%
Travel	580	\$4,604	\$3,785	\$3,872	\$7,446	12.77%	92.30%
Dues and Fees	810	\$7,573	\$7,684	\$7,315	\$6,869	-2.41%	-6.10%
Removal of Refuse and Garbage	412	\$6,849	\$5,706	\$4,960	\$6,605	-0.90%	33.16%
Postage and Postage Machine Rental	532	\$5,146	\$5,912	\$4,042	\$6,469	5.88%	60.03%

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Bank Service Charges	871	\$4,211	\$4,809	\$3,076	\$3,345	-5.59%	8.75%
Tires and Repairs	612	\$4,939	\$4,695	\$10,006	\$3,327	-9.40%	-66.75%
Group Life Insurance	221	\$2,570	\$2,463	\$2,387	\$2,368	-2.02%	-0.79%
Cleaning Services	420	\$2,654	\$2,668	\$3,000	\$2,126	-5.39%	-29.12%
Instruction Services	311	\$0	\$0	\$0	\$1,747	NA	NA
Board of Education Services	318	\$161	\$3,876	\$1,939	\$1,432	72.67%	-26.13%
Unemployment Insurance	230	\$0	\$0	\$2,678	\$1,057	NA	-60.51%
Miscellaneous Objects	876 - 899	\$882	\$831	\$1,031	\$531	-11.91%	-48.50%
Staff Services	314	\$1,705	\$0	\$0	\$275	-36.63%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$4,689	\$845	\$15	\$134	-58.88%	794.00%
Other Purchased Services	593	\$849	\$0	\$15	\$68	-46.80%	353.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$15	\$22	\$43	NA	98.54%
Other Communication Services	533 - 539	\$3,135	\$150	\$0	\$0	-100.00%	NA
Content	747	\$0	\$0	\$12,100	\$0	NA	-100.00%
Advertising	540	\$0	\$0	\$3,382	\$0	NA	-100.00%
Land and Easements	710	\$1,075	\$1,125	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$3,316,047</b>	<b>\$3,117,103</b>	<b>\$3,517,404</b>	<b>\$3,668,527</b>	<b>2.56%</b>	<b>4.30%</b>
<b>Non Operational</b>							
Repairs and Maintenance Services	430	\$275,170	\$558,429	\$319,021	\$528,305	17.71%	65.60%
Buildings	720	\$420,067	\$460,067	\$440,067	\$444,721	1.44%	1.06%
Redemption of Principal	831	\$398,047	\$389,957	\$384,035	\$418,201	1.24%	8.90%
Interest	832	\$173,668	\$192,133	\$184,574	\$289,442	13.62%	56.82%
Equipment	730	\$87,157	\$103,935	\$129,126	\$116,515	7.53%	-9.77%
Non - Certified Salaries	120	\$30,090	\$47,716	\$45,365	\$50,330	13.72%	10.95%
Certified Salaries	110	\$28,651	\$46,473	\$51,312	\$47,202	13.29%	-8.01%
Operational Supplies	611	\$31,572	\$34,615	\$28,741	\$30,794	-0.62%	7.14%
Textbooks	630	\$0	\$1,836	\$0	\$27,133	NA	NA
Vehicles	731	\$0	\$0	\$0	\$5,600	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$2,462	\$3,561	\$4,294	\$3,997	12.88%	-6.92%
Social Security Noncertified	211	\$2,212	\$3,650	\$3,461	\$3,850	14.87%	11.25%
Social Security Certified	212	\$2,192	\$3,326	\$3,925	\$3,573	12.99%	-8.98%

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Bank Service Charges	871	\$1,500	\$1,500	\$1,500	\$2,500	13.62%	66.67%
Public Employees Retirement Fund	214	\$130	\$585	\$478	\$949	64.37%	98.44%
Postage and Postage Machine Rental	532	\$200	\$0	\$832	\$328	13.19%	-60.55%
Teacher Retirement Fund, Prior to 7-1-95	215	\$156	\$261	\$239	\$195	5.71%	-18.22%
Statistical Services	317	\$0	\$0	\$0	\$22	NA	NA
Student Transportation Services	510	\$0	\$250	\$0	\$0	NA	NA
Dues and Fees	810	\$0	\$0	\$23,825	\$0	NA	-100.00%
Awards	875	\$2,691	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$497	\$5,003	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$1,456,462</b>	<b>\$1,853,295</b>	<b>\$1,620,794</b>	<b>\$1,973,657</b>	<b>7.89%</b>	<b>21.77%</b>
<b>Grand Total</b>		<b>\$13,224,348</b>	<b>\$14,022,805</b>	<b>\$14,242,894</b>	<b>\$15,261,713</b>	<b>3.65%</b>	<b>7.15%</b>