

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Central School Corp (6630)

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	\$1,741,538	\$1,708,092	\$1,563,452	\$1,578,521	-2.43%	0.96%
Pupil Services	313	\$232,701	\$324,350	\$544,593	\$592,192	26.30%	8.74%
Group Health Insurance	222	\$295,157	\$281,035	\$305,926	\$357,333	4.90%	16.80%
Non - Certified Salaries	120	\$220,525	\$222,817	\$214,207	\$225,506	0.56%	5.28%
Teacher Retirement Fund, Prior to 7-1-95	215	\$143,116	\$118,055	\$115,065	\$114,867	-5.35%	-0.17%
Social Security Certified	212	\$112,604	\$115,520	\$110,745	\$109,898	-0.61%	-0.76%
Travel	580	\$68,738	\$60,449	\$63,367	\$60,433	-3.17%	-4.63%
Repairs and Maintenance Services	430	\$24,720	\$27,470	\$38,722	\$44,405	15.77%	14.68%
Operational Supplies	611	\$69,025	\$22,938	\$52,904	\$39,676	-12.93%	-25.00%
Public Employees Retirement Fund	214	\$56,647	\$50,571	\$32,187	\$34,747	-11.50%	7.95%
Teacher Retirement Fund, After 7-1-95	216	\$32,192	\$24,520	\$23,277	\$23,488	-7.58%	0.91%
Social Security Noncertified	211	\$32,609	\$31,717	\$19,910	\$21,476	-9.91%	7.87%
Stipends	131	\$0	\$16,500	\$6,546	\$12,985	NA	98.36%
Dues and Fees	810	\$18,833	\$11,254	\$4,306	\$9,670	-15.35%	124.56%
Equipment	730	\$24,964	\$15,312	\$7,806	\$9,547	-21.36%	22.31%
Group Life Insurance	221	\$3,387	\$3,927	\$3,566	\$3,712	2.32%	4.10%
Other Group Insurance Authorized by Statute	224	\$3,125	\$2,224	\$2,309	\$2,619	-4.32%	13.45%
Nonlicensed Employees	136	\$2,193	\$1,732	\$1,874	\$2,617	4.52%	39.67%
Group Accident Insurance	223	\$2,557	\$2,555	\$2,340	\$2,538	-0.18%	8.49%
Other Purchased Services	593	\$0	\$0	\$5,687	\$1,923	NA	-66.18%
Other Supplies and Materials	615, 660 - 689	\$968	\$0	\$1,697	\$1,071	2.55%	-36.90%
Other Communication Services	533 - 539	\$135	\$721	\$0	\$0	-100.00%	NA
Instruction Services	311	\$20,610	\$26,476	\$20,792	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$3,096	\$0	\$900	\$0	-100.00%	-100.00%
Printing and Binding	550	\$1,199	\$1,302	\$1,305	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$3,110,639	\$3,069,536	\$3,143,481	\$3,249,226	1.10%	3.36%
Student Academic Achievement							
Certified Salaries	110	\$3,342,596	\$3,282,526	\$3,391,811	\$3,275,414	-0.51%	-3.43%
Group Health Insurance	222	\$539,524	\$614,816	\$616,875	\$747,292	8.49%	21.14%
Non - Certified Salaries	120	\$619,079	\$566,803	\$627,298	\$655,126	1.42%	4.44%

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Biannual Financial Report Data

West Central School Corp (6630)

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	\$238,840	\$233,033	\$235,339	\$233,506	-0.56%	-0.78%
Teacher Retirement Fund, After 7-1-95	216	\$132,391	\$114,680	\$121,353	\$131,293	-0.21%	8.19%
Teacher Retirement Fund, Prior to 7-1-95	215	\$157,399	\$121,550	\$141,188	\$128,114	-5.02%	-9.26%
Operational Supplies	611	\$109,432	\$102,227	\$135,959	\$116,766	1.63%	-14.12%
Instruction Services	311	\$122,096	\$97,976	\$68,864	\$95,411	-5.98%	38.55%
Other Supplies and Materials	615, 660 - 689	\$106,342	\$23,377	\$58,583	\$66,733	-11.00%	13.91%
Public Employees Retirement Fund	214	\$67,472	\$61,242	\$64,677	\$66,055	-0.53%	2.13%
Staff Services	314	\$30,221	\$73,212	\$64,860	\$64,958	21.08%	0.15%
Pupil Services	313	\$203,994	\$86,086	\$34,317	\$55,896	-27.65%	62.88%
Travel	580	\$99,306	\$66,955	\$53,871	\$52,924	-14.56%	-1.76%
Social Security Noncertified	211	\$44,282	\$39,551	\$47,112	\$45,473	0.67%	-3.48%
Stipends	131	\$12,630	\$27,719	\$49,680	\$41,370	34.53%	-16.73%
Licensed Employees	135	\$31,151	\$41,642	\$56,410	\$40,997	7.11%	-27.32%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$23,777	NA	NA
Content	747	\$5,899	\$7,564	\$36,887	\$11,685	18.64%	-68.32%
Library Books	640	\$16,252	\$15,420	\$20,269	\$10,645	-10.04%	-47.48%
Equipment	730	\$141,886	\$69,395	\$11,264	\$9,395	-49.27%	-16.60%
Nonlicensed Employees	136	\$6,432	\$8,216	\$10,280	\$8,147	6.09%	-20.75%
Group Life Insurance	221	\$6,802	\$8,256	\$7,070	\$7,568	2.70%	7.04%
Other Group Insurance Authorized by Statute	224	\$4,736	\$3,370	\$3,637	\$3,953	-4.42%	8.68%
Group Accident Insurance	223	\$2,865	\$3,065	\$2,581	\$2,806	-0.51%	8.72%
Other Technology Hardware	746	\$4,977	\$0	\$0	\$1,128	-31.00%	NA
Periodicals	650	\$584	\$1,249	\$2,095	\$755	6.62%	-63.95%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$666	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$6,051	\$1,000	\$1,508	\$600	-43.88%	-60.21%
Other Purchased Services	593	\$666	\$767	\$4,388	\$197	-26.29%	-95.52%
Miscellaneous Objects	876 - 899	\$486	\$0	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$0	\$2,500	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$540	\$151	\$250	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$13,113	\$30,325	\$25,257	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$495	\$567	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$1,899	\$0	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$600	\$620	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$25,183	\$0	\$0	\$0	-100.00%	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
Dues and Fees	810	\$200	\$0	\$100	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$6,096,420	\$5,705,860	\$5,893,784	\$5,898,649	-0.82%	0.08%
Overhead and Operational							
Non - Certified Salaries	120	\$680,070	\$698,777	\$762,251	\$793,805	3.94%	4.14%
Food Purchases	614	\$275,021	\$309,255	\$300,519	\$285,179	0.91%	-5.10%
Group Health Insurance	222	\$137,908	\$173,465	\$163,124	\$238,602	14.69%	46.27%
Heating and Cooling for Buildings - Gas	622	\$236,479	\$161,842	\$125,014	\$177,638	-6.90%	42.10%
Repairs and Maintenance Services	430	\$133,984	\$264,126	\$101,362	\$144,146	1.84%	42.21%
Operational Supplies	611	\$196,896	\$184,822	\$200,196	\$130,623	-9.75%	-34.75%
Insurance	520	\$111,788	\$111,442	\$108,929	\$104,310	-1.72%	-4.24%
Certified Salaries	110	\$109,000	\$109,000	\$95,686	\$95,500	-3.25%	-0.19%
Bank Service Charges	871	\$65,087	\$65,203	\$65,203	\$70,549	2.03%	8.20%
Severance/Early Retirement Pay	213	\$93,738	\$116,175	\$32,413	\$61,882	-9.86%	90.92%
Vehicles	731	\$149,552	\$151,108	\$125,883	\$52,147	-23.16%	-58.58%
Other Professional and Technical Services	319	\$27,202	\$42,181	\$70,570	\$49,344	16.05%	-30.08%
Social Security Noncertified	211	\$42,916	\$47,592	\$49,307	\$48,511	3.11%	-1.61%
Public Employees Retirement Fund	214	\$33,468	\$34,118	\$39,736	\$40,165	4.67%	1.08%
Equipment	730	\$104,868	\$193,048	\$86,060	\$31,550	-25.94%	-63.34%
Nonlicensed Employees	136	\$18,958	\$20,989	\$30,993	\$29,865	12.03%	-3.64%
Workers Compensation Insurance	225	\$34,279	\$37,602	\$41,791	\$28,803	-4.26%	-31.08%
Other Supplies and Materials	615, 660 - 689	\$12,869	\$61,029	\$30,668	\$15,950	5.51%	-47.99%
Board Member Compensation	115	\$14,000	\$7,000	\$21,000	\$13,833	-0.30%	-34.13%
Overtime Salaries	140	\$12,457	\$11,463	\$11,605	\$12,881	0.84%	11.00%
Other Public or Private Utility Services	419	\$180	\$0	\$12,734	\$12,734	190.19%	0.00%
Telephone	531	\$30,071	\$29,687	\$35,736	\$10,158	-23.76%	-71.58%
Dues and Fees	810	\$9,060	\$8,039	\$8,486	\$10,155	2.89%	19.66%
Other Group Insurance Authorized by Statute	224	\$5,347	\$5,479	\$6,214	\$9,849	16.50%	58.49%
Postage and Postage Machine Rental	532	\$9,749	\$11,051	\$9,396	\$9,561	-0.48%	1.76%
Light and Power - Other Than Heating and Cooling	625	(\$6,717)	\$9,184	\$7,998	\$7,429	NA	-7.12%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$7,176	\$7,162	NA	-0.19%
Social Security Certified	212	\$12,946	\$14,835	\$7,977	\$7,154	-13.78%	-10.32%
Other Technology Hardware	746	\$0	\$0	\$3,546	\$6,113	NA	72.38%

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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
Board of Education Services	318	\$2,936	\$14,507	\$9,766	\$5,453	16.74%	-44.16%
Water and Sewage	411	\$11,920	\$11,639	\$11,720	\$5,450	-17.77%	-53.50%
Travel	580	\$2,142	\$4,267	\$7,042	\$4,781	22.22%	-32.11%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$4,334	\$4,508	NA	4.02%
Group Life Insurance	221	\$2,206	\$2,900	\$2,599	\$3,336	10.90%	28.34%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,966	\$5,301	\$2,871	\$2,865	-19.92%	-0.20%
Advertising	540	\$1,723	\$1,673	\$1,960	\$2,200	6.29%	12.24%
Other Purchased Property Services	490 - 499	\$310	\$0	\$230	\$1,505	48.44%	554.35%
Official Bond Premiums	525	\$1,420	\$1,420	\$1,340	\$1,456	0.63%	8.61%
Instructional Programs Improvement Services	312	\$386	\$522	\$1,582	\$1,285	35.04%	-18.81%
Removal of Refuse and Garbage	412	\$504	\$522	\$540	\$540	1.74%	0.00%
Group Accident Insurance	223	\$360	\$438	\$286	\$338	-1.61%	18.18%
Staff Services	314	\$275	\$275	\$338	\$289	1.27%	-14.37%
Miscellaneous Objects	876 - 899	\$5,590	\$156,405	\$0	\$56	-68.31%	NA
Unemployment Insurance	230	\$709	\$890	\$641	\$20	-59.15%	-96.92%
Stipends	131	\$0	\$1,500	\$0	\$0	NA	NA
Construction Services	450	\$0	\$0	\$15,434	\$0	NA	-100.00%
Instruction Services	311	\$50	\$0	\$200	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$2,588,674	\$3,080,770	\$2,622,456	\$2,539,681	-0.48%	-3.16%
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Non Operational

Redemption of Principal	831	\$577,296	\$595,625	\$692,461	\$724,351	5.84%	4.61%
Interest	832	\$270,190	\$258,861	\$222,025	\$193,135	-8.05%	-13.01%
Certified Salaries	110	\$99,334	\$99,301	\$104,730	\$98,067	-0.32%	-6.36%
Equipment	730	\$301,758	\$463,825	\$270,409	\$81,330	-27.95%	-69.92%
Operational Supplies	611	\$2,461	\$1,819	\$2,579	\$6,507	27.51%	152.35%
Social Security Noncertified	211	\$2,465	\$1,802	\$2,658	\$4,039	13.14%	51.96%
Social Security Certified	212	\$4,994	\$5,667	\$5,207	\$3,361	-9.43%	-35.45%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$2,118	\$4,300	\$2,565	NA	-40.34%
Other Professional and Technical Services	319	\$466	\$0	\$7,285	\$2,490	52.06%	-65.82%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$923	\$1,967	\$1,227	NA	-37.63%
Other Supplies and Materials	615, 660 - 689	\$0	\$500	\$500	\$600	NA	20.00%
Instruction Services	311	\$0	\$0	\$406	\$135	NA	-66.75%

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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
Content	747	\$274	\$318	\$953	\$0	-100.00%	-100.00%
Non - Certified Salaries	120	\$873	\$431	\$0	\$0	-100.00%	NA
Non Operational Total		\$1,260,111	\$1,431,190	\$1,315,481	\$1,117,807	-2.95%	-15.03%
Grand Total		\$13,055,844	\$13,287,357	\$12,975,202	\$12,805,364	-0.48%	-1.31%