

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Switzerland County School Corp (7775)

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	\$618,813	\$624,850	\$642,771	\$601,990	-0.69%	-6.34%
Non - Certified Salaries	120	\$333,736	\$326,200	\$335,707	\$343,758	0.74%	2.40%
Group Health Insurance	222	\$208,219	\$181,286	\$118,956	\$175,309	-4.21%	47.37%
Teacher Retirement Fund, After 7-1-95	216	\$38,756	\$48,110	\$58,934	\$63,219	13.01%	7.27%
Social Security Certified	212	\$46,802	\$47,236	\$48,593	\$45,499	-0.70%	-6.37%
Public Employees Retirement Fund	214	\$24,848	\$34,714	\$36,917	\$38,149	11.31%	3.34%
Social Security Noncertified	211	\$31,753	\$23,813	\$24,333	\$24,868	-5.93%	2.20%
Other Employee Benefits	241 - 290	\$22,561	\$33,882	\$35,311	\$17,942	-5.57%	-49.19%
Operational Supplies	611	\$8,890	\$8,234	\$6,479	\$13,356	10.71%	106.13%
Other Group Insurance Authorized by Statute	224	\$3,886	\$3,703	\$3,673	\$3,693	-1.27%	0.55%
Travel	580	\$3,721	\$3,937	\$4,808	\$3,097	-4.49%	-35.58%
Dues and Fees	810	\$2,088	\$1,900	\$2,061	\$3,025	9.71%	46.74%
Postage and Postage Machine Rental	532	\$4,030	\$3,796	\$2,945	\$2,867	-8.16%	-2.64%
Workers Compensation Insurance	225	\$4,538	\$3,502	\$2,705	\$2,705	-12.14%	0.00%
Group Life Insurance	221	\$4,833	\$3,459	\$2,583	\$2,470	-15.45%	-4.38%
Printing and Binding	550	\$1,130	\$2,361	\$761	\$2,251	18.81%	195.97%
Official Bond Premiums	525	\$420	\$420	\$590	\$648	11.44%	9.80%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,490	\$5,000	\$2,470	\$0	-100.00%	-100.00%
Instruction Services	311	\$0	\$0	\$4,200	\$0	NA	-100.00%
Student Instructional Support Total		\$1,366,516	\$1,356,401	\$1,334,797	\$1,344,845	-0.40%	0.75%
Student Academic Achievement							
Certified Salaries	110	\$4,697,058	\$4,602,473	\$4,703,113	\$4,877,914	0.95%	3.72%
Group Health Insurance	222	\$882,988	\$831,814	\$583,273	\$861,360	-0.62%	47.68%
Instruction Services	311	\$643,343	\$710,327	\$949,001	\$845,605	7.07%	-10.90%
Non - Certified Salaries	120	\$586,274	\$591,928	\$616,073	\$593,968	0.33%	-3.59%
Social Security Certified	212	\$340,420	\$341,833	\$344,591	\$356,431	1.16%	3.44%
Teacher Retirement Fund, After 7-1-95	216	\$243,797	\$256,918	\$298,983	\$326,500	7.58%	9.20%
Licensed Employees	135	\$84,921	\$75,617	\$97,782	\$122,904	9.68%	25.69%
Other Employee Benefits	241 - 290	\$138,858	\$135,752	\$139,476	\$111,506	-5.34%	-20.05%
Content	747	\$0	\$0	\$148,812	\$104,343	NA	-29.88%

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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
Computer Hardware	741	\$0	\$0	\$158,753	\$104,061	NA	-34.45%
Textbooks	630	\$0	\$78,110	\$66,535	\$99,472	NA	49.50%
Operational Supplies	611	\$83,841	\$104,575	\$74,784	\$91,630	2.25%	22.53%
Public Employees Retirement Fund	214	\$42,774	\$56,110	\$63,009	\$73,185	14.37%	16.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,545	\$75,644	\$66,008	\$54,051	-6.11%	-18.11%
Social Security Noncertified	211	\$55,024	\$42,968	\$45,894	\$45,505	-4.64%	-0.85%
Nonlicensed Employees	136	\$37,726	\$35,654	\$49,027	\$39,657	1.26%	-19.11%
Staff Services	314	\$5,873	\$8,312	\$10,309	\$28,868	48.90%	180.03%
Travel	580	\$11,700	\$21,839	\$12,610	\$26,818	23.04%	112.67%
Equipment	730	\$78,926	\$32,836	\$34,285	\$25,654	-24.49%	-25.17%
Other Group Insurance Authorized by Statute	224	\$21,019	\$20,416	\$20,468	\$21,512	0.58%	5.10%
Instructional Programs Improvement Services	312	\$24,939	\$71,802	\$77,343	\$15,986	-10.52%	-79.33%
Workers Compensation Insurance	225	\$29,047	\$19,757	\$14,979	\$14,185	-16.40%	-5.30%
Group Life Insurance	221	\$24,343	\$18,201	\$14,227	\$13,894	-13.08%	-2.34%
Dues and Fees	810	\$498	\$100	\$418	\$13,551	128.39%	3141.86%
Pupil Services	313	\$4,779	\$1,347	\$1,750	\$10,722	22.39%	512.86%
Library Books	640	\$13,571	\$7,990	\$9,766	\$9,292	-9.04%	-4.86%
Other Technology Hardware	746	\$0	\$39,080	\$14,911	\$6,079	NA	-59.23%
Repairs and Maintenance Services	430	\$1,984	\$4,087	\$5,502	\$3,489	15.16%	-36.58%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$3,400	NA	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$9,081	\$893	NA	-90.17%
Periodicals	650	\$1,045	\$959	\$979	\$783	-6.95%	-20.02%
Miscellaneous Objects	876 - 899	\$0	\$79	\$0	\$75	NA	NA
Stipends	131	\$0	\$33,600	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$9,000	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$84	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$2,640	\$7,365	\$1,783	\$0	-100.00%	-100.00%
Professional Development	748	\$29	\$0	\$7,775	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$8,136,043	\$8,227,492	\$8,641,300	\$8,903,293	2.28%	3.03%
Overhead and Operational							
Non - Certified Salaries	120	\$1,108,453	\$1,194,031	\$1,200,674	\$1,238,859	2.82%	3.18%
Student Transportation Services	510	\$642,666	\$641,377	\$643,320	\$620,149	-0.89%	-3.60%

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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
Group Health Insurance	222	\$1,329,212	\$413,375	\$738,558	\$416,854	-25.17%	-43.56%
Food Purchases	614	\$343,705	\$319,628	\$376,679	\$367,123	1.66%	-2.54%
Light and Power - Other Than Heating and Cooling	625	\$172,639	\$337,232	\$220,842	\$276,749	12.52%	25.32%
Certified Salaries	110	\$90,684	\$152,534	\$163,170	\$158,298	14.94%	-2.99%
Telephone	531	\$60,597	\$71,206	\$115,452	\$124,772	19.79%	8.07%
Public Employees Retirement Fund	214	\$73,519	\$108,903	\$117,344	\$121,391	13.36%	3.45%
Insurance	520	\$103,506	\$94,269	\$95,613	\$113,378	2.30%	18.58%
Operational Supplies	611	\$113,137	\$102,873	\$94,565	\$111,793	-0.30%	18.22%
Gasoline and Lubricants	613	\$105,810	\$155,515	\$137,542	\$100,510	-1.28%	-26.92%
Social Security Noncertified	211	\$110,257	\$91,439	\$90,934	\$91,638	-4.52%	0.77%
Vehicles	731	\$114,406	\$0	\$0	\$80,487	-8.42%	NA
Tires and Repairs	612	\$60,207	\$109,907	\$50,991	\$73,692	5.18%	44.52%
Board of Education Services	318	\$63,602	\$53,501	\$35,998	\$53,641	-4.17%	49.01%
Other Professional and Technical Services	319	\$1,035	\$230	\$50,261	\$51,154	165.14%	1.78%
Heating and Cooling for Buildings - Gas	622	\$35,321	\$53,502	\$52,696	\$38,764	2.35%	-26.44%
Workers Compensation Insurance	225	\$33,855	\$36,327	\$39,402	\$38,325	3.15%	-2.73%
Nonlicensed Employees	136	\$73,033	\$28,953	\$39,639	\$29,426	-20.33%	-25.77%
Board Member Compensation	115	\$35,042	\$33,750	\$27,444	\$28,254	-5.24%	2.95%
Heating and Cooling for Buildings - Electricity	621	\$126,282	(\$15,498)	\$101,542	\$24,981	-33.31%	-75.40%
Water and Sewage	411	\$25,920	\$28,740	\$23,431	\$22,084	-3.92%	-5.75%
Other Employee Benefits	241 - 290	\$17,160	\$19,025	\$17,736	\$19,420	3.14%	9.49%
Dues and Fees	810	\$13,238	\$12,851	\$16,607	\$13,397	0.30%	-19.33%
Social Security Certified	212	\$6,577	\$11,582	\$12,550	\$11,975	16.16%	-4.58%
Advertising	540	\$5,740	\$6,540	\$6,655	\$8,428	10.08%	26.65%
Pre-2008 Object Code - Temporary Salaries	130	\$26,917	\$9,891	\$6,588	\$7,284	-27.87%	10.57%
Removal of Refuse and Garbage	412	\$8,611	\$6,814	\$5,862	\$6,075	-8.35%	3.64%
Travel	580	\$9,225	\$9,988	\$12,467	\$5,624	-11.64%	-54.89%
Group Life Insurance	221	\$9,571	\$7,842	\$5,804	\$5,554	-12.72%	-4.31%
Other Group Insurance Authorized by Statute	224	\$4,972	\$4,990	\$5,013	\$5,111	0.69%	1.95%
Licensed Employees	135	\$7,137	\$6,855	\$6,671	\$5,110	-8.01%	-23.40%
Pupil Services	313	\$0	\$0	\$1,050	\$5,003	NA	376.47%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,721	\$5,000	\$4,949	\$4,723	14.79%	-4.55%
Repairs and Maintenance Services	430	\$2,584	\$18,758	\$38,122	\$4,357	13.96%	-88.57%
Cleaning Services	420	\$3,916	\$2,917	\$1,852	\$2,168	-13.74%	17.09%

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Postage and Postage Machine Rental	532	\$995	\$2,174	\$1,806	\$1,856	16.88%	2.76%
Staff Services	314	\$1,904	\$1,774	\$1,165	\$1,762	-1.93%	51.24%
Printing and Binding	550	\$1,825	\$812	\$1,644	\$1,375	-6.83%	-16.37%
Official Bond Premiums	525	\$0	\$700	\$700	\$1,046	NA	49.45%
Miscellaneous Objects	876 - 899	\$0	\$0	\$1,447	\$0	NA	-100.00%
Unemployment Insurance	230	\$2,440	\$733	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$2,352	\$3,465	\$2,681	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$0	\$0	\$3,879	\$0	NA	-100.00%
Overhead and Operational Total		\$4,950,773	\$4,144,507	\$4,571,345	\$4,292,591	-3.50%	-6.10%
Non Operational							
Construction Services	450	\$0	\$0	\$0	\$948,834	NA	NA
Redemption of Principal	831	\$343,576	\$456,563	\$385,008	\$666,368	18.01%	73.08%
Repairs and Maintenance Services	430	\$1,458,847	\$571,946	\$664,169	\$613,491	-19.47%	-7.63%
Equipment	730	\$528,500	\$510,327	\$148,700	\$162,946	-25.48%	9.58%
Interest	832	\$194,520	\$91,335	\$162,628	\$161,644	-4.52%	-0.61%
Computer Hardware	741	\$0	\$155,165	\$126,591	\$140,151	NA	10.71%
Other Purchased Property Services	490 - 499	\$217,681	\$204,263	\$287,953	\$99,043	-17.87%	-65.60%
Content	747	\$0	\$39,519	\$112,908	\$55,412	NA	-50.92%
Certified Salaries	110	\$69,266	\$90,562	\$86,568	\$51,000	-7.37%	-41.09%
Improvements Other Than Buildings	715	\$0	\$0	\$197,928	\$18,634	NA	-90.59%
Operational Supplies	611	\$2,896	\$985	\$1,565	\$4,713	12.95%	201.14%
Social Security Noncertified	211	\$5,461	\$6,877	\$6,561	\$3,865	-8.28%	-41.09%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$1,856	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$378	NA	NA
Non Operational Total		\$2,820,746	\$2,127,541	\$2,180,580	\$2,928,336	0.94%	34.29%
Grand Total		\$17,274,079	\$15,855,941	\$16,728,022	\$17,469,065	0.28%	4.43%