

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**West Clark Community Schools (940)**

<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>							
Board Member Compensation	115	\$978,227	\$920,311	\$1,026,542	\$947,233	-0.80%	-7.73%
Non - Certified Salaries	120	\$647,314	\$640,236	\$676,009	\$729,093	3.02%	7.85%
Certified Salaries	110	\$481,028	\$464,916	\$509,757	\$489,603	0.44%	-3.95%
Group Health Insurance	222	\$251,493	\$263,689	\$303,960	\$305,803	5.01%	0.61%
Social Security Certified	212	\$108,091	\$104,427	\$112,610	\$103,885	-0.99%	-7.75%
Teacher Retirement Fund, After 7-1-95	216	\$94,623	\$82,264	\$100,355	\$98,314	0.96%	-2.03%
Public Employees Retirement Fund	214	\$73,797	\$66,587	\$71,622	\$71,147	-0.91%	-0.66%
Other Group Insurance Authorized by Statute	224	\$37,025	\$18,288	\$45,185	\$50,567	8.10%	11.91%
Social Security Noncertified	211	\$43,931	\$43,311	\$44,581	\$48,583	2.55%	8.98%
Pupil Services	313	\$0	\$0	\$0	\$31,809	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$20,000	NA	NA
Operational Supplies	611	\$7,626	\$4,685	\$5,900	\$13,995	16.39%	137.21%
Workers Compensation Insurance	225	\$9,392	\$10,535	\$10,895	\$13,177	8.83%	20.94%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,632	\$15,602	\$14,139	\$11,684	-9.78%	-17.36%
Group Life Insurance	221	\$12,483	\$11,148	\$15,732	\$11,311	-2.43%	-28.10%
Travel	580	\$8,958	\$9,076	\$10,827	\$8,874	-0.23%	-18.04%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$4,343	\$6,787	\$4,282	NA	-36.91%
Severance/Early Retirement Pay	213	\$0	\$4,483	\$4,483	\$2,860	NA	-36.20%
Seldom or Non-Recurring Purchases	873	\$0	\$571	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$2,771,620</b>	<b>\$2,664,472</b>	<b>\$2,959,383</b>	<b>\$2,962,220</b>	<b>1.68%</b>	<b>0.10%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$13,687,735	\$13,342,405	\$14,025,507	\$14,017,521	0.60%	-0.06%
Non - Certified Salaries	120	\$1,341,168	\$1,396,380	\$1,459,905	\$1,706,573	6.21%	16.90%
Group Health Insurance	222	\$1,410,599	\$1,398,119	\$1,352,493	\$1,366,524	-0.79%	1.04%
Teacher Retirement Fund, After 7-1-95	216	\$1,201,401	\$1,000,751	\$1,138,883	\$1,221,848	0.42%	7.28%
Social Security Certified	212	\$995,157	\$969,393	\$1,019,844	\$1,025,569	0.76%	0.56%
Textbooks	630	\$537,506	\$487,507	\$652,265	\$581,550	1.99%	-10.84%
Transfer Tuition to Other School Corps Within State	561	\$0	\$275,978	\$569,099	\$563,850	NA	-0.92%
Other Group Insurance Authorized by Statute	224	\$400,188	\$198,288	\$490,559	\$479,419	4.62%	-2.27%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$247,032	\$393,502	\$361,098	NA	-8.23%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### West Clark Community Schools (940)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Licensed Employees	135	\$0	\$0	\$1,997	\$263,446	NA	13092.44%
Operational Supplies	611	\$380,133	\$183,024	\$191,672	\$202,800	-14.54%	5.81%
Pre-2008 Object Code - Temporary Salaries	130	\$297,618	\$353,793	\$351,621	\$131,437	-18.48%	-62.62%
Social Security Noncertified	211	\$100,085	\$105,967	\$121,491	\$129,774	6.71%	6.82%
Public Employees Retirement Fund	214	\$131,341	\$106,195	\$105,268	\$114,116	-3.45%	8.40%
Instructional Programs Improvement Services	312	\$156,798	\$130,693	\$191,725	\$112,933	-7.88%	-41.10%
Pupil Services	313	\$0	\$0	\$0	\$108,659	NA	NA
Workers Compensation Insurance	225	\$68,882	\$77,268	\$79,907	\$94,584	8.25%	18.37%
Group Life Insurance	221	\$85,752	\$66,806	\$99,039	\$87,873	0.61%	-11.27%
Severance/Early Retirement Pay	213	\$14,823	\$13,145	\$35,135	\$82,851	53.76%	135.81%
Teacher Retirement Fund, Prior to 7-1-95	215	\$152,278	\$105,995	\$77,838	\$69,292	-17.87%	-10.98%
Board Member Compensation	115	\$68,595	\$10,950	\$120,087	\$64,933	-1.36%	-45.93%
Transfer Tuition - Other	569	\$650,700	\$892,657	\$83,176	\$54,283	-46.26%	-34.74%
Staff Services	314	\$0	\$122,371	\$46,650	\$50,185	NA	7.58%
Library Books	640	\$360,267	\$60,238	\$47,797	\$48,725	-39.36%	1.94%
Travel	580	\$9,054	\$19,077	\$20,513	\$29,936	34.85%	45.94%
Printing and Binding	550	\$13,308	\$8,227	\$15,240	\$12,298	-1.95%	-19.30%
Statistical Services	317	\$0	\$0	\$0	\$7,700	NA	NA
Computer Hardware	741	\$35,213	\$0	\$16,408	\$6,268	-35.04%	-61.80%
Rentals	440	\$4,500	\$4,500	\$4,500	\$4,650	0.82%	3.33%
Other Purchased Services	593	\$0	\$0	\$326	\$4,606	NA	1311.77%
Nonlicensed Employees	136	\$0	\$612	\$941	\$3,246	NA	244.83%
Equipment	730	\$0	\$6,132	\$3,670	\$2,706	NA	-26.27%
Content	747	\$63,446	\$51,024	\$17,049	\$2,683	-54.65%	-84.26%
Periodicals	650	\$3,561	\$4,465	\$2,477	\$2,053	-12.86%	-17.09%
Other Professional and Technical Services	319	\$0	\$0	\$533	\$1,406	NA	163.77%
Dues and Fees	810	\$0	\$0	\$0	\$825	NA	NA
Other Technology Hardware	746	\$0	\$14,870	\$606	\$558	NA	-7.87%
Awards	875	\$0	\$200	\$0	\$500	NA	NA
Postage and Postage Machine Rental	532	\$1,917	\$238	\$1,193	\$329	-35.64%	-72.43%
Other Communication Services	533 - 539	\$0	\$0	\$304	\$213	NA	-29.96%
Professional Development	748	\$27,315	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$2,500	\$0	\$500	\$0	-100.00%	-100.00%
Seldom or Non-Recurring Purchases	873	\$0	(\$1,805)	\$0	\$0	NA	NA

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**Biannual Financial Report Data**

**West Clark Community Schools (940)**

<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>
Instruction Services	311	\$0	\$48,296	\$15,535	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$22,201,840</b>	<b>\$21,700,791</b>	<b>\$22,755,253</b>	<b>\$23,019,822</b>	<b>0.91%</b>	<b>1.16%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,935,145	\$3,013,436	\$3,326,138	\$3,505,839	4.54%	5.40%
Food Purchases	614	\$1,007,548	\$919,853	\$1,083,173	\$1,058,142	1.23%	-2.31%
Student Transportation Services	510	\$651,042	\$641,268	\$640,049	\$658,354	0.28%	2.86%
Repairs and Maintenance Services	430	\$594,654	\$768,456	\$655,012	\$636,324	1.71%	-2.85%
Light and Power - Other Than Heating and Cooling	625	\$435,327	\$562,641	\$690,455	\$583,453	7.60%	-15.50%
Group Health Insurance	222	\$446,878	\$459,599	\$504,612	\$520,910	3.91%	3.23%
Certified Salaries	110	\$343,069	\$414,024	\$423,068	\$404,805	4.22%	-4.32%
Operational Supplies	611	\$350,011	\$385,616	\$368,512	\$387,633	2.59%	5.19%
Heating and Cooling for Buildings - Gas	622	\$302,440	\$290,793	\$210,359	\$332,699	2.41%	58.16%
Public Employees Retirement Fund	214	\$305,497	\$279,746	\$315,397	\$332,079	2.11%	5.29%
Insurance	520	\$302,772	\$461,826	\$395,000	\$276,352	-2.26%	-30.04%
Vehicles	731	\$154,606	\$452,590	\$612,821	\$261,146	14.00%	-57.39%
Social Security Noncertified	211	\$220,294	\$219,301	\$240,673	\$253,051	3.53%	5.14%
Gasoline and Lubricants	613	\$236,843	\$250,135	\$240,262	\$176,653	-7.07%	-26.47%
Water and Sewage	411	\$82,437	\$97,208	\$101,328	\$105,668	6.40%	4.28%
Pre-2008 Object Code - Temporary Salaries	130	\$163,521	\$120,725	\$106,625	\$68,633	-19.51%	-35.63%
Telephone	531	\$59,812	\$60,009	\$66,238	\$57,832	-0.84%	-12.69%
Board of Education Services	318	\$40,101	\$45,315	\$75,087	\$57,827	9.58%	-22.99%
Textbooks	630	\$116,889	\$4,065	\$3,706	\$37,375	-24.80%	908.47%
Nonlicensed Employees	136	\$0	\$0	\$0	\$35,997	NA	NA
Workers Compensation Insurance	225	\$21,411	\$39,359	\$24,837	\$32,092	10.65%	29.21%
Social Security Certified	212	\$25,195	\$31,038	\$33,105	\$30,904	5.24%	-6.65%
Travel	580	\$36,542	\$33,517	\$23,015	\$22,945	-10.98%	-0.30%
Board Member Compensation	115	\$18,257	\$17,364	\$20,390	\$22,079	4.87%	8.28%
Teacher Retirement Fund, After 7-1-95	216	\$25,213	\$28,799	\$9,104	\$21,794	-3.58%	139.40%
Other Group Insurance Authorized by Statute	224	\$4,709	\$7,913	\$24,494	\$20,958	45.25%	-14.43%
Equipment	730	\$0	\$9,720	\$19,516	\$17,523	NA	-10.21%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$1,631	\$0	\$0	\$17,420	80.79%	NA

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Removal of Refuse and Garbage	412	\$0	\$0	\$0	\$17,089	NA	NA
Tires and Repairs	612	\$1,539	\$2,234	\$0	\$16,697	81.49%	NA
Dues and Fees	810	\$7,626	\$9,888	\$11,876	\$15,293	19.00%	28.77%
Group Life Insurance	221	\$13,901	\$12,883	\$43,800	\$14,351	0.80%	-67.23%
Unemployment Insurance	230	\$17,962	\$4,553	\$3,828	\$10,352	-12.87%	170.45%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$9,300	NA	NA
Other Professional and Technical Services	319	\$6,478	\$15,383	\$10,923	\$8,292	6.36%	-24.09%
Postage and Postage Machine Rental	532	\$14,031	\$13,396	\$9,393	\$7,097	-15.67%	-24.45%
Severance/Early Retirement Pay	213	\$29,418	\$9,414	\$11,554	\$6,353	-31.83%	-45.02%
Advertising	540	\$4,219	\$6,164	\$7,418	\$4,553	1.92%	-38.62%
Instructional Programs Improvement Services	312	\$485	\$1,400	\$2,700	\$3,985	69.31%	47.59%
Heating and Cooling for Buildings - Fuel Oil	623	\$0	\$0	\$0	\$3,354	NA	NA
Data Processing Services	316	\$0	\$0	\$0	\$2,739	NA	NA
Printing and Binding	550	\$31,363	\$27,924	\$21,425	\$2,509	-46.82%	-88.29%
Investments	920	\$2,055	\$4,283	\$5,172	\$2,246	2.25%	-56.57%
Seldom or Non-Recurring Purchases	873	\$1,589	\$3,003	\$126,391	\$2,141	7.75%	-98.31%
Staff Services	314	\$375	\$1,875	\$3,022	\$2,013	52.21%	-33.38%
Miscellaneous Objects	876 - 899	\$17,815	\$0	\$609	\$1,461	-46.49%	139.98%
Awards	875	\$120	\$500	\$120	\$640	51.99%	433.61%
Cleaning Services	420	\$0	\$200	\$0	\$332	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$581	\$471	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$363	\$0	\$0	\$0	-100.00%	NA
Bank Service Charges	871	\$2,496	\$1,102	\$0	\$0	-100.00%	NA
Distance Learning Equipment	742	\$356	\$2,647	\$1,369	\$0	-100.00%	-100.00%
Official Bond Premiums	525	\$1,050	\$2,180	\$4,180	\$0	-100.00%	-100.00%
Gas - Other than heating and Cooling	626	\$329	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$648	\$0	NA	-100.00%
<b>Overhead and Operational Total</b>		<b>\$9,035,995</b>	<b>\$9,733,818</b>	<b>\$10,477,399</b>	<b>\$10,067,284</b>	<b>2.74%</b>	<b>-3.91%</b>
<b>Non Operational</b>							
Rentals	440	\$32,993	\$15,045	\$3,418,949	\$6,879,246	280.00%	101.21%
Miscellaneous Objects	876 - 899	\$0	\$0	\$422,333	\$842,300	NA	99.44%
Other Technology Hardware	746	\$729,681	\$519,192	\$702,079	\$759,140	0.99%	8.13%

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Repairs and Maintenance Services	430	\$438,187	\$345,337	\$317,288	\$598,137	8.09%	88.52%
Redemption of Principal	831	\$1,048,262	\$1,259,144	\$776,215	\$408,005	-21.01%	-47.44%
Equipment	730	\$750,684	\$361,467	\$387,590	\$373,422	-16.02%	-3.66%
Content	747	\$430,540	\$674,190	\$409,710	\$338,769	-5.82%	-17.31%
Interest	832	\$136,072	\$119,923	\$222,421	\$198,015	9.83%	-10.97%
Non - Certified Salaries	120	\$161,895	\$62,386	\$0	\$162,563	0.10%	NA
Connectivity	744	\$108,884	\$136,174	\$125,480	\$107,876	-0.23%	-14.03%
Certified Salaries	110	\$178,652	\$163,771	\$107,987	\$107,616	-11.90%	-0.34%
Other Professional and Technical Services	319	\$60,493	\$128,910	\$71,706	\$47,547	-5.84%	-33.69%
Professional Development	748	\$6,150	\$17,923	\$12,647	\$14,114	23.08%	11.60%
Wireless Equipment	743	\$2,200	\$0	\$0	\$13,731	58.06%	NA
Teacher Retirement Fund, After 7-1-95	216	\$18,012	\$14,918	\$9,075	\$9,419	-14.96%	3.79%
Construction Services	450	\$6,686,004	\$7,008,855	\$3,416,027	\$7,996	-81.40%	-99.77%
Social Security Certified	212	\$13,459	\$12,050	\$7,799	\$7,978	-12.26%	2.29%
Telecommunications Equipment	745	\$2,058	\$3,938	\$3,570	\$7,650	38.86%	114.29%
Vehicles	731	\$105,848	\$0	\$11,300	\$5,600	-52.04%	-50.44%
Seldom or Non-Recurring Purchases	873	\$20,384	\$0	\$0	\$3,479	-35.73%	NA
Social Security Noncertified	211	\$11,785	\$4,560	\$0	\$3,314	-27.18%	NA
Workers Compensation Insurance	225	\$1,686	\$1,891	\$1,956	\$2,365	8.83%	20.94%
Computer Hardware	741	\$43,019	\$1,680	\$0	\$2,203	-52.43%	NA
Operational Supplies	611	\$0	\$0	\$0	\$1,774	NA	NA
Awards	875	\$250	\$1,000	\$1,000	\$1,000	41.42%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,407	\$739	\$663	\$562	-20.51%	-15.27%
Public Employees Retirement Fund	214	\$1,203	\$121	\$0	\$437	-22.39%	NA
Travel	580	\$0	\$0	\$0	\$208	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$160	NA	NA
Group Life Insurance	221	\$52	\$9	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$0	\$0	\$6,700	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$10,989,859</b>	<b>\$10,853,221</b>	<b>\$10,432,495</b>	<b>\$10,904,623</b>	<b>-0.19%</b>	<b>4.53%</b>
<b>Grand Total</b>		<b>\$44,999,314</b>	<b>\$44,952,302</b>	<b>\$46,624,530</b>	<b>\$46,953,949</b>	<b>1.07%</b>	<b>0.71%</b>