

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
West Gary Lighthouse Charter (9585)

West Clark Community Schools (940)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$12,545,762	\$12,684,183	\$13,687,735	\$13,342,405	2%	-3%
Group Health Insurance (222)	\$1,346,950	\$1,414,195	\$1,410,599	\$1,398,119	1%	-1%
Noncertified Salaries (120)	\$1,250,973	\$1,303,331	\$1,341,168	\$1,396,380	3%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$600,132	\$896,999	\$1,201,401	\$1,000,751	14%	-17%
Social Security-Certified Employee Retirement (212)	\$924,526	\$931,652	\$995,157	\$969,393	1%	-3%
Transfer Tuition - Other (569)	\$932,620	\$1,007,639	\$650,700	\$892,657	-1%	37%
Textbooks (630)	\$583,196	\$683,967	\$537,506	\$487,507	-4%	-9%
Pre-2008 object code - temporary salaries (header) (130)	\$222,497	\$237,562	\$297,618	\$353,793	12%	19%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$0	\$275,978	N/A	N/A
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$0	\$0	\$247,032	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$381,557	\$381,935	\$400,188	\$198,288	-15%	-50%
Operational Supplies (611)	\$261,259	\$257,050	\$380,133	\$183,024	-9%	-52%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$16,283	\$49,479	\$156,798	\$130,693	68%	-17%
Purchased Professional and Technical Staff Services (314)	\$26,292	\$42,888	\$0	\$122,371	47%	N/A
Public Employees Retirement Fund (214)	\$91,385	\$104,747	\$131,341	\$106,195	4%	-19%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$101,556	\$135,961	\$152,278	\$105,995	1%	-30%
Social Security-Noncertified Employee Retirement (211)	\$101,596	\$94,400	\$100,085	\$105,967	1%	6%
Workers Compensation Insurance (225)	\$36,257	\$155,071	\$68,882	\$77,268	21%	12%
Group Life Insurance (221)	\$82,051	\$82,043	\$85,752	\$66,806	-5%	-22%
Library Books (640)	\$54,471	\$41,223	\$360,267	\$60,238	3%	-83%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$15,637	\$63,446	\$51,024	N/A	-20%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$48,296	N/A	N/A
Travel (580)	\$7,587	\$9,996	\$9,054	\$19,077	26%	111%
Other Technology Hardware (746)	\$0	\$0	\$0	\$14,870	N/A	N/A
Severance/Early Retirement Pay (213)	\$18,809	\$30,511	\$14,823	\$13,145	-9%	-11%
Board Members Compensation (115)	\$68,450	\$68,450	\$68,595	\$10,950	-37%	-84%
Printing and Binding (550)	\$19,410	\$15,287	\$13,308	\$8,227	-19%	-38%
Equipment (730)	\$0	\$22,270	\$0	\$6,132	N/A	N/A
Purchased Property Services; Rentals (440)	\$7,500	\$4,500	\$4,500	\$4,500	-12%	0%
Periodicals (650)	\$3,267	\$5,413	\$3,561	\$4,465	8%	25%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$612	N/A	N/A
Postage and Postage Machine Rental (532)	\$3,387	\$2,740	\$1,917	\$238	-48%	-88%
Awards (875)	\$0	\$0	\$0	\$200	N/A	N/A
Distance Learning Equipment (742)	-\$1,956	\$0	\$0	\$0	N/A	N/A
Group Accident Insurance (223)	\$22,840	\$0	\$0	\$0	-100%	N/A

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Connectivity (744)	-\$439	\$0	\$0	\$0	N/A	N/A
Miscellaneous Objects (876 to 899)	\$8,950	-\$2,509	\$2,500	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$1,765	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$0	\$35,213	\$0	N/A	-100%
Technology Related Professional Development (748)	\$0	\$0	\$27,315	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$1,844	\$2,441	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	-\$1,805	N/A	N/A
Student Academic Achievement Total	\$19,720,778	\$20,679,059	\$22,201,840	\$21,700,791	2%	-2%
Student Instructional Support						
Board Members Compensation (115)	\$931,894	\$938,016	\$978,227	\$920,311	0%	-6%
Noncertified Salaries (120)	\$609,712	\$627,963	\$647,314	\$640,236	1%	-1%
Certified Salaries (110)	\$414,076	\$434,497	\$481,028	\$464,916	3%	-3%
Group Health Insurance (222)	\$247,161	\$240,665	\$251,493	\$263,689	2%	5%
Social Security-Certified Employee Retirement (212)	\$100,066	\$101,359	\$108,091	\$104,427	1%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$54,881	\$76,035	\$94,623	\$82,264	11%	-13%
Public Employees Retirement Fund (214)	\$41,986	\$53,125	\$73,797	\$66,587	12%	-10%
Social Security-Noncertified Employee Retirement (211)	\$42,149	\$43,406	\$43,931	\$43,311	1%	-1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$44,008	\$44,062	\$37,025	\$18,288	-20%	-51%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$10,390	\$15,267	\$17,632	\$15,602	11%	-12%
Group Life Insurance (221)	\$9,757	\$12,424	\$12,483	\$11,148	3%	-11%
Workers Compensation Insurance (225)	\$4,944	\$21,429	\$9,392	\$10,535	21%	12%
Travel (580)	\$9,092	\$10,313	\$8,958	\$9,076	0%	1%
Operational Supplies (611)	\$5,196	\$5,894	\$7,626	\$4,685	-3%	-39%
Severance/Early Retirement Pay (213)	\$17,298	\$0	\$0	\$4,483	-29%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$41	\$35	\$0	\$4,343	220%	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	\$571	N/A	N/A
Group Accident Insurance (223)	\$2,560	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,545,211	\$2,624,489	\$2,771,620	\$2,664,472	1%	-4%
Overhead and Operational						
Noncertified Salaries (120)	\$2,908,513	\$2,906,761	\$2,935,145	\$3,013,436	1%	3%
Food Purchases (614)	\$897,247	\$984,417	\$1,007,548	\$919,853	1%	-9%
Purchased Property Services; Repairs and Maintenance Services (430)	\$632,185	\$590,301	\$594,654	\$768,456	5%	29%
Purchased Services; Student Transportation Services (510)	\$667,544	\$700,895	\$651,042	\$641,268	-1%	-2%
Light and Power - Other than Heating and Cooling (625)	\$417,145	\$451,145	\$435,327	\$562,641	8%	29%

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West Clark Community Schools (940)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$200,092	\$206,460	\$302,772	\$461,826	23%	53%
Group Health Insurance (222)	\$435,912	\$451,708	\$446,878	\$459,599	1%	3%
Vehicles (731)	\$250,786	\$261,108	\$154,606	\$452,590	16%	193%
Certified Salaries (110)	\$355,814	\$377,567	\$343,069	\$414,024	4%	21%
Operational Supplies (611)	\$401,887	\$339,455	\$350,011	\$385,616	-1%	10%
Heating and Cooling for Buildings - Gas (622)	\$301,319	\$277,311	\$302,440	\$290,793	-1%	-4%
Public Employees Retirement Fund (214)	\$448,340	\$416,947	\$305,497	\$279,746	-11%	-8%
Gasoline and Lubricants (613)	\$184,316	\$243,540	\$236,843	\$250,135	8%	6%
Social Security-Noncertified Employee Retirement (211)	\$215,126	\$220,394	\$220,294	\$219,301	0%	0%
Pre-2008 object code - temporary salaries (header) (130)	\$153,681	\$160,587	\$163,521	\$120,725	-6%	-26%
Utility Services Water and Sewage (411)	\$73,495	\$67,301	\$82,437	\$97,208	7%	18%
Telephone (531)	\$64,163	\$58,000	\$59,812	\$60,009	-2%	0%
Purchased Professional and Technical Board of Education Services (318)	\$49,634	\$45,053	\$40,101	\$45,315	-2%	13%
Workers Compensation Insurance (225)	\$11,270	\$50,947	\$21,411	\$39,359	37%	84%
Travel (580)	\$23,449	\$31,870	\$36,542	\$33,517	9%	-8%
Social Security-Certified Employee Retirement (212)	\$30,126	\$29,125	\$25,195	\$31,038	1%	23%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,408	\$24,147	\$25,213	\$28,799	19%	14%
Printing and Binding (550)	\$33,278	\$30,459	\$31,363	\$27,924	-4%	-11%
Board Members Compensation (115)	\$17,761	\$18,904	\$18,257	\$17,364	-1%	-5%
Other Purchased Professional and Technical Services (319)	\$7,902	\$5,082	\$6,478	\$15,383	18%	137%
Postage and Postage Machine Rental (532)	\$29,510	\$41,065	\$14,031	\$13,396	-18%	-5%
Group Life Insurance (221)	\$20,964	\$14,191	\$13,901	\$12,883	-11%	-7%
Dues and Fees (810)	\$5,450	\$5,450	\$7,626	\$9,888	16%	30%
Equipment (730)	\$0	\$0	\$0	\$9,720	N/A	N/A
Severance/Early Retirement Pay (213)	\$100,800	\$61,889	\$29,418	\$9,414	-45%	-68%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$17,743	\$19,212	\$4,709	\$7,913	-18%	68%
Advertising (540)	\$1,985	\$3,918	\$4,219	\$6,164	33%	46%
Unemployment compensation (230)	\$14,742	\$16,387	\$17,962	\$4,553	-25%	-75%
Investments (920)	\$476	\$1,172	\$2,055	\$4,283	73%	108%
Textbooks (630)	\$3,499	\$3,983	\$116,889	\$4,065	4%	-97%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$1,589	\$3,003	N/A	89%
Distance Learning Equipment (742)	\$0	\$3,450	\$356	\$2,647	N/A	> 500%
Tires and Repairs (612)	\$2,381	\$556	\$1,539	\$2,234	-2%	45%
Official Bond Premiums (525)	\$2,850	\$5,050	\$1,050	\$2,180	-6%	108%
Purchased Professional and Technical Staff Services (314)	\$7,315	\$3,110	\$375	\$1,875	-29%	400%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,535	\$763	\$485	\$1,400	-2%	189%

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Bank Service Charges (871)	\$8,527	\$12,805	\$2,496	\$1,102	-40%	-56%
Awards (875)	\$0	\$0	\$120	\$500	N/A	317%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$337	\$513	\$581	\$471	9%	-19%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$0	\$200	N/A	N/A
Gas - Other than Heating and Cooling (626)	\$2,020	\$0	\$329	\$0	-100%	-100%
Group Accident Insurance (223)	\$2,815	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$8,572	\$6,379	\$363	\$0	-100%	-100%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$0	\$670	\$0	\$0	N/A	N/A
Student Transportation Purchased From Another School Corporation Within The State (511)	\$0	\$0	\$1,631	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$38,767	\$1,905	\$17,815	\$0	-100%	-100%
Overhead and Operational Total	\$9,065,679	\$9,151,949	\$9,035,995	\$9,733,818	2%	8%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$6,297,544	\$6,487,006	\$6,686,004	\$7,008,855	3%	5%
Redemption of Principal (831)	\$906,128	\$1,146,062	\$1,048,262	\$1,259,144	9%	20%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$517,988	\$453,554	\$430,540	\$674,190	7%	57%
Other Technology Hardware (746)	\$329,198	\$812,113	\$729,681	\$519,192	12%	-29%
Equipment (730)	\$238,974	\$321,001	\$750,684	\$361,467	11%	-52%
Purchased Property Services; Repairs and Maintenance Services (430)	\$141,814	\$220,311	\$438,187	\$345,337	25%	-21%
Certified Salaries (110)	\$182,009	\$189,036	\$178,652	\$163,771	-3%	-8%
Connectivity (744)	\$109,808	\$115,283	\$108,884	\$136,174	6%	25%
Other Purchased Professional and Technical Services (319)	\$34,502	\$49,091	\$60,493	\$128,910	39%	113%
Interest on Bonds or Notes (832)	\$0	\$151	\$136,072	\$119,923	N/A	-12%
Noncertified Salaries (120)	\$154,728	\$150,839	\$161,895	\$62,386	-20%	-61%
Technology Related Professional Development (748)	\$12,025	\$1,770	\$6,150	\$17,923	10%	191%
Purchased Property Services; Rentals (440)	\$18,257	\$17,860	\$32,993	\$15,045	-5%	-54%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,889	\$16,195	\$18,012	\$14,918	11%	-17%
Social Security-Certified Employee Retirement (212)	\$13,360	\$14,093	\$13,459	\$12,050	-3%	-10%
Social Security-Noncertified Employee Retirement (211)	\$11,655	\$11,137	\$11,785	\$4,560	-21%	-61%
Telecommunications Equipment (745)	\$3,016	\$3,803	\$2,058	\$3,938	7%	91%
Workers Compensation Insurance (225)	\$887	\$3,847	\$1,686	\$1,891	21%	12%
Computer Hardware (741)	\$7,958	\$24,607	\$43,019	\$1,680	-32%	-96%
Awards (875)	\$950	\$1,000	\$250	\$1,000	1%	300%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$924	\$1,329	\$1,407	\$739	-5%	-47%
Public Employees Retirement Fund (214)	\$992	\$880	\$1,203	\$121	-41%	-90%
Group Life Insurance (221)	\$36	\$52	\$52	\$9	-30%	-83%

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Vehicles (731)	\$0	\$21,539	\$105,848	\$0	N/A	-100%
Transfer Tuition - Other (569)	\$0	\$17,858	\$0	\$0	N/A	N/A
Miscellaneous Objects (876 to 899)	\$1,000	\$0	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$3,639	\$1,995	\$2,200	\$0	-100%	-100%
Seldom or Non-Recurring Purchases (873)	\$0	\$2,000	\$20,384	\$0	N/A	-100%
Group Accident Insurance (223)	\$19	\$0	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$3,007	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$9,000,307	\$10,084,410	\$10,989,859	\$10,853,221	5%	-1%
Grand Total	\$40,331,975	\$42,539,907	\$44,999,314	\$44,952,302	3%	0%