

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Union School Corporation (6795)

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	\$187,662	\$177,880	\$184,029	\$222,312	4.33%	20.80%
Non - Certified Salaries	120	\$77,040	\$67,409	\$61,566	\$62,481	-5.10%	1.49%
Teacher Retirement Fund, After 7-1-95	216	\$19,166	\$18,677	\$19,323	\$25,169	7.05%	30.26%
Social Security Certified	212	\$14,907	\$13,412	\$13,814	\$17,457	4.03%	26.38%
Group Health Insurance	222	\$13,054	\$13,752	\$13,752	\$16,540	6.10%	20.27%
Social Security Noncertified	211	\$5,962	\$5,083	\$4,633	\$4,418	-7.22%	-4.64%
Public Employees Retirement Fund	214	\$2,061	\$2,987	\$2,922	\$3,563	14.67%	21.93%
Severance/Early Retirement Pay	213	\$1,598	\$1,939	\$1,822	\$2,778	14.82%	52.47%
Operational Supplies	611	\$1,336	\$512	\$672	\$1,181	-3.04%	75.76%
Group Life Insurance	221	\$1,218	\$1,222	\$1,226	\$859	-8.34%	-29.94%
Other Purchased Services	593	\$3,300	\$905	\$539	\$559	-35.85%	3.71%
Travel	580	\$269	\$214	\$109	\$178	-9.76%	63.92%
Student Instructional Support Total		\$327,573	\$303,993	\$304,407	\$357,496	2.21%	17.44%
Student Academic Achievement							
Certified Salaries	110	\$1,247,935	\$1,298,924	\$1,160,478	\$1,126,804	-2.52%	-2.90%
Group Health Insurance	222	\$179,199	\$158,443	\$151,199	\$137,946	-6.33%	-8.77%
Non - Certified Salaries	120	\$208,558	\$189,758	\$182,485	\$136,203	-10.10%	-25.36%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$260,216	\$180,219	\$135,741	\$101,428	-20.99%	-25.28%
Teacher Retirement Fund, After 7-1-95	216	\$60,696	\$69,332	\$68,389	\$79,312	6.92%	15.97%
Social Security Certified	212	\$88,972	\$86,184	\$79,315	\$78,045	-3.22%	-1.60%
Other Purchased Services	593	\$8,316	\$23,031	\$18,996	\$33,473	41.64%	76.21%
Computer Hardware	741	\$0	\$0	\$20,492	\$25,935	NA	26.56%
Licensed Employees	135	\$24,255	\$17,301	\$22,322	\$25,846	1.60%	15.78%
Social Security Noncertified	211	\$18,159	\$15,803	\$15,766	\$18,055	-0.14%	14.51%
Operational Supplies	611	\$36,287	\$18,258	\$30,756	\$13,915	-21.31%	-54.76%
Severance/Early Retirement Pay	213	\$3,601	\$6,072	\$165,000	\$9,284	26.72%	-94.37%
Other Supplies and Materials	615, 660 - 689	\$2,806	\$9,278	\$3,454	\$7,475	27.75%	116.41%
Instruction Services	311	\$0	\$0	\$0	\$6,371	NA	NA
Travel	580	\$1,216	\$1,032	\$2,574	\$6,008	49.08%	133.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,449	\$13,280	\$10,233	\$5,304	-24.65%	-48.17%

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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
Public Employees Retirement Fund	214	\$5,641	\$6,599	\$6,259	\$5,271	-1.68%	-15.78%
Group Life Insurance	221	\$6,133	\$6,819	\$6,375	\$4,849	-5.70%	-23.94%
Textbooks	630	\$46,459	\$54,500	\$25,756	\$3,826	-46.43%	-85.14%
Postage and Postage Machine Rental	532	\$1,081	\$1,318	\$1,056	\$664	-11.47%	-37.13%
Periodicals	650	\$602	\$0	\$320	\$151	-29.27%	-52.84%
Dues and Fees	810	\$2,870	\$1,665	\$3,048	\$130	-53.87%	-95.73%
Miscellaneous Objects	876 - 899	\$0	\$30	\$0	\$0	NA	NA
Content	747	\$0	\$3,495	\$0	\$0	NA	NA
Stipends	131	\$0	\$0	\$9,292	\$0	NA	-100.00%
Printing and Binding	550	\$244	\$0	\$0	\$0	-100.00%	NA
Other Public or Private Utility Services	419	\$800	\$0	\$0	\$0	-100.00%	NA
Library Books	640	\$1,818	\$4,031	\$4,799	\$0	-100.00%	-100.00%
Staff Services	314	\$1,200	\$499	\$2,993	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$2,223,514	\$2,165,874	\$2,127,097	\$1,826,295	-4.80%	-14.14%
Overhead and Operational							
Non - Certified Salaries	120	\$404,184	\$388,448	\$400,160	\$399,201	-0.31%	-0.24%
Computer Hardware	741	\$5,867	\$59,850	\$39,921	\$93,108	99.59%	133.23%
Other Purchased Services	593	\$65,560	\$80,673	\$58,603	\$81,209	5.50%	38.57%
Heating and Cooling for Buildings - Electricity	621	\$63,991	\$94,446	\$12,796	\$65,224	0.48%	409.73%
Food Purchases	614	\$83,726	\$84,125	\$77,190	\$63,636	-6.63%	-17.56%
Operational Supplies	611	\$56,752	\$40,854	\$29,032	\$57,769	0.44%	98.98%
Light and Power - Other Than Heating and Cooling	625	\$69,307	\$33,121	\$97,346	\$49,938	-7.87%	-48.70%
Vehicles	731	\$82,757	\$49,000	\$43,200	\$47,732	-12.85%	10.49%
Insurance	520	\$46,918	\$57,689	\$50,324	\$35,880	-6.49%	-28.70%
Telephone	531	\$5,250	\$9,445	\$11,001	\$35,450	61.20%	222.24%
Social Security Noncertified	211	\$35,039	\$33,555	\$34,705	\$34,258	-0.56%	-1.29%
Certified Salaries	110	\$68,000	\$78,470	\$96,889	\$33,360	-16.31%	-65.57%
Water and Sewage	411	\$19,577	\$31,302	\$32,249	\$33,062	14.00%	2.52%
Tires and Repairs	612	\$23,111	\$48,077	\$34,166	\$32,108	8.57%	-6.02%
Heating and Cooling for Buildings - Gas	622	\$43,237	\$46,009	\$49,201	\$31,755	-7.43%	-35.46%
Gasoline and Lubricants	613	\$50,884	\$50,625	\$39,626	\$29,982	-12.39%	-24.34%
Public Employees Retirement Fund	214	\$17,998	\$21,116	\$25,858	\$27,973	11.66%	8.18%

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Group Health Insurance	222	\$36,910	\$28,529	\$28,612	\$24,090	-10.12%	-15.80%
Board of Education Services	318	\$11,386	\$2,900	\$23,678	\$17,708	11.67%	-25.21%
Dues and Fees	810	\$7,096	\$8,685	\$17,625	\$13,897	18.30%	-21.15%
Other Professional and Technical Services	319	\$14,351	\$13,710	\$11,889	\$11,316	-5.77%	-4.82%
Repairs and Maintenance Services	430	\$10,270	\$24,198	\$9,717	\$10,954	1.63%	12.73%
Travel	580	\$2,534	\$3,819	\$1,791	\$3,783	10.54%	111.25%
Equipment	730	\$2,541	\$5,405	\$2,975	\$3,649	9.47%	22.64%
Staff Services	314	\$610	\$755	\$740	\$3,394	53.58%	358.64%
Advertising	540	\$5,960	\$4,672	\$1,821	\$3,328	-13.56%	82.77%
Removal of Refuse and Garbage	412	\$2,533	\$2,594	\$2,710	\$2,667	1.29%	-1.59%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$2,627	NA	NA
Other Technology Hardware	746	\$1,690	\$5,616	\$5,556	\$1,913	3.16%	-65.56%
Printing and Binding	550	\$559	\$1,618	\$1,561	\$1,486	27.70%	-4.80%
Official Bond Premiums	525	\$475	\$750	\$0	\$1,232	26.91%	NA
Other Supplies and Materials	615, 660 - 689	\$866	\$1,704	\$871	\$792	-2.19%	-9.01%
Group Life Insurance	221	\$1,313	\$1,545	\$1,194	\$696	-14.67%	-41.69%
Postage and Postage Machine Rental	532	\$2,277	\$2,176	\$2,174	\$616	-27.88%	-71.66%
Miscellaneous Objects	876 - 899	\$0	\$0	\$1,022	\$87	NA	-91.49%
Improvements Other Than Buildings	715	\$72	\$72	\$83	\$83	3.60%	0.00%
Professional Development	748	\$34	\$0	\$198	\$0	-100.00%	-100.00%
Social Security Certified	212	\$306	\$153	\$337	\$0	-100.00%	-100.00%
Cleaning Services	420	\$3,015	\$2,210	\$1,520	\$0	-100.00%	-100.00%
Textbooks	630	\$1,271	\$10,355	\$1,464	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$120	\$60	\$132	\$0	-100.00%	-100.00%
Meals Provided	235	\$6,155	\$0	\$31	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$5,096	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$1,259,598	\$1,328,331	\$1,249,967	\$1,255,964	-0.07%	0.48%
Non Operational							
Redemption of Principal	831	\$400,000	\$405,000	\$470,000	\$591,500	10.27%	25.85%
Interest	832	\$91,807	\$92,310	\$95,741	\$95,049	0.87%	-0.72%
Non - Certified Salaries	120	\$63,744	\$63,758	\$23,739	\$46,699	-7.48%	96.72%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$6,500	NA	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
Social Security Noncertified	211	\$5,030	\$4,708	\$1,816	\$3,745	-7.11%	106.21%
Certified Salaries	110	\$9,314	\$12,371	\$37,674	\$3,427	-22.12%	-90.90%
Repairs and Maintenance Services	430	\$44,895	\$7,232	\$1,189	\$3,214	-48.27%	170.32%
Operational Supplies	611	\$4,957	\$3,029	\$470	\$1,150	-30.60%	144.72%
Social Security Certified	212	\$712	\$742	\$2,882	\$262	-22.12%	-90.90%
Bank Service Charges	871	\$1,757	\$2,016	\$1,850	\$137	-47.19%	-92.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$84	\$77	\$816	\$103	5.09%	-87.39%
Public Employees Retirement Fund	214	\$62	\$168	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$656	\$750	\$1,007	\$0	-100.00%	-100.00%
Non Operational Total		\$623,019	\$592,160	\$637,183	\$751,786	4.81%	17.99%
Grand Total		\$4,433,704	\$4,390,359	\$4,318,653	\$4,191,541	-1.39%	-2.94%