

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Northwestern Con School Corp (7350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$529,645	\$456,871	\$494,595	\$571,648	1.93%	15.58%
Non - Certified Salaries	120	\$250,635	\$268,760	\$260,837	\$232,349	-1.88%	-10.92%
Group Health Insurance	222	\$122,876	\$127,438	\$139,511	\$174,641	9.19%	25.18%
Teacher Retirement Fund, After 7-1-95	216	\$36,946	\$36,203	\$39,154	\$46,279	5.79%	18.20%
Social Security Certified	212	\$38,226	\$34,778	\$37,404	\$41,514	2.08%	10.99%
Public Employees Retirement Fund	214	\$23,639	\$24,265	\$24,663	\$23,497	-0.15%	-4.73%
Operational Supplies	611	\$30,313	\$18,705	\$23,667	\$20,413	-9.41%	-13.75%
Social Security Noncertified	211	\$18,569	\$20,072	\$18,349	\$16,571	-2.81%	-9.69%
Other Employee Benefits	241 - 290	\$11,905	\$13,701	\$7,029	\$12,267	0.75%	74.52%
Dues and Fees	810	\$289	\$145	\$1,397	\$4,805	101.93%	243.95%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,232	\$2,519	\$2,563	\$4,241	-21.61%	65.48%
Group Accident Insurance	223	\$3,277	\$3,382	\$3,418	\$3,170	-0.83%	-7.25%
Postage and Postage Machine Rental	532	\$2,986	\$3,354	\$2,613	\$2,698	-2.50%	3.23%
Nonlicensed Employees	136	\$0	\$0	\$1,738	\$1,747	NA	0.53%
Miscellaneous Objects	876 - 899	\$4,946	\$4,300	\$4,243	\$1,467	-26.21%	-65.43%
Group Life Insurance	221	\$1,314	\$1,543	\$1,530	\$1,312	-0.03%	-14.25%
Other Professional and Technical Services	319	\$355	\$269	\$0	\$449	6.03%	NA
Equipment	730	\$0	\$459	\$0	\$0	NA	NA
Travel	580	\$1,920	\$112	\$329	\$0	-100.00%	-100.00%
Stipends	131	\$0	\$0	\$4,080	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$1,089,074</b>	<b>\$1,016,874</b>	<b>\$1,067,119</b>	<b>\$1,159,067</b>	<b>1.57%</b>	<b>8.62%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,624,310	\$3,596,311	\$3,320,674	\$3,258,041	-2.63%	-1.89%
Group Health Insurance	222	\$406,627	\$496,533	\$454,533	\$467,669	3.56%	2.89%
Transfer Tuition to Ed. Service Agencies Within State	564	\$113,605	\$352,236	\$363,609	\$423,009	38.91%	16.34%
Non - Certified Salaries	120	\$586,146	\$276,165	\$258,829	\$379,429	-10.30%	46.59%
Equipment	730	\$205,901	\$108,300	\$217,849	\$284,581	8.43%	30.63%
Transfer Tuition to Other School Corps Within State	561	\$252,435	\$226,002	\$313,838	\$261,356	0.87%	-16.72%
Teacher Retirement Fund, After 7-1-95	216	\$261,539	\$244,927	\$237,568	\$252,724	-0.85%	6.38%
Social Security Certified	212	\$260,759	\$257,135	\$240,805	\$236,099	-2.45%	-1.95%

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**Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

<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>
Other Supplies and Materials	615, 660 - 689	\$73,619	\$167,392	\$50,991	\$114,505	11.68%	124.56%
Computer Hardware	741	\$115,749	\$17,413	\$52,478	\$96,347	-4.48%	83.60%
Operational Supplies	611	\$70,737	\$58,218	\$42,427	\$89,588	6.08%	111.16%
Content	747	\$4,618	\$19,680	\$7,993	\$76,170	101.53%	852.96%
Nonlicensed Employees	136	\$70,921	\$73,877	\$59,987	\$72,832	0.67%	21.41%
Other Employee Benefits	241 - 290	\$84,748	\$74,285	\$37,664	\$62,126	-7.47%	64.95%
Textbooks	630	\$159,649	\$112,048	\$94,277	\$61,795	-21.12%	-34.45%
Other Professional and Technical Services	319	\$74,203	\$54,247	\$37,020	\$60,968	-4.79%	64.69%
Workers Compensation Insurance	225	\$60,334	\$53,213	\$33,753	\$57,969	-0.99%	71.75%
Stipends	131	\$0	\$0	\$53,451	\$50,379	NA	-5.75%
Social Security Noncertified	211	\$50,091	\$27,169	\$26,021	\$32,534	-10.23%	25.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$68,621	\$37,924	\$33,017	\$29,049	-19.34%	-12.02%
Group Accident Insurance	223	\$14,679	\$15,247	\$14,146	\$13,768	-1.59%	-2.67%
Connectivity	744	\$0	\$0	\$0	\$9,256	NA	NA
Public Employees Retirement Fund	214	\$9,208	\$5,755	\$0	\$7,538	-4.88%	NA
Data Processing Services	316	\$822	\$9,286	\$6,786	\$7,163	71.81%	5.56%
Pupil Services	313	\$8,000	\$7,000	\$7,000	\$7,000	-3.28%	0.00%
Group Life Insurance	221	\$5,146	\$6,067	\$5,912	\$5,600	2.14%	-5.27%
Professional Development	748	\$25,090	\$8,703	\$7,930	\$4,505	-34.91%	-43.19%
Library Books	640	\$0	\$0	\$3,003	\$2,317	NA	-22.87%
Miscellaneous Objects	876 - 899	\$0	\$684	\$175	\$620	NA	255.16%
Travel	580	\$647	\$1,139	\$205	\$119	-34.57%	-42.18%
Licensed Employees	135	\$1,296	\$0	\$31,082	\$0	-100.00%	-100.00%

<b>Student Academic Achievement Total</b>		<b>\$6,609,497</b>	<b>\$6,306,954</b>	<b>\$6,013,023</b>	<b>\$6,425,055</b>	<b>-0.71%</b>	<b>6.85%</b>
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**Overhead and Operational**

Non - Certified Salaries	120	\$1,118,945	\$1,300,311	\$1,401,460	\$1,287,604	3.57%	-8.12%
Heating and Cooling for Buildings - Electricity	621	\$120,215	\$256,677	\$242,089	\$381,543	33.47%	57.60%
Equipment	730	\$436,510	\$429,534	\$290,366	\$308,506	-8.31%	6.25%
Group Health Insurance	222	\$171,987	\$198,184	\$214,285	\$220,931	6.46%	3.10%
Other Professional and Technical Services	319	\$195,086	\$139,376	\$279,897	\$216,363	2.62%	-22.70%
Food Purchases	614	\$269,332	\$259,738	\$283,583	\$193,488	-7.94%	-31.77%
Operational Supplies	611	\$170,718	\$115,304	\$147,628	\$193,418	3.17%	31.02%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

<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>
Certified Salaries	110	\$233,142	\$223,758	\$181,798	\$162,607	-8.61%	-10.56%
Insurance	520	\$114,586	\$98,587	\$75,223	\$156,031	8.02%	107.43%
Light and Power - Other Than Heating and Cooling	625	\$385,438	\$232,065	\$255,063	\$119,655	-25.36%	-53.09%
Repairs and Maintenance Services	430	\$115,980	\$119,885	\$154,105	\$79,832	-8.91%	-48.20%
Public Employees Retirement Fund	214	\$67,890	\$70,290	\$84,402	\$77,613	3.40%	-8.04%
Gasoline and Lubricants	613	\$153,543	\$131,158	\$107,643	\$76,101	-16.09%	-29.30%
Social Security Noncertified	211	\$82,279	\$96,047	\$85,978	\$75,459	-2.14%	-12.23%
Water and Sewage	411	\$46,346	\$49,494	\$56,354	\$68,237	10.15%	21.09%
Heating and Cooling for Buildings - Fuel Oil	623	\$146,008	\$130,064	\$141,073	\$60,766	-19.68%	-56.93%
Telephone	531	\$39,315	\$41,402	\$45,052	\$34,153	-3.46%	-24.19%
Workers Compensation Insurance	225	\$0	\$9,385	\$9,730	\$28,466	NA	192.56%
Data Processing Services	316	\$0	\$18,373	\$4,151	\$28,081	NA	576.56%
Cleaning Services	420	\$2,373	\$2,657	\$2,133	\$21,633	73.76%	914.04%
Teacher Retirement Fund, After 7-1-95	216	\$27,843	\$21,124	\$17,120	\$17,074	-11.51%	-0.27%
Other Purchased Services	593	\$13,034	\$17,959	\$19,091	\$15,786	4.91%	-17.31%
Social Security Certified	212	\$20,628	\$16,379	\$12,739	\$12,375	-11.99%	-2.86%
Dues and Fees	810	\$14,936	\$19,081	\$7,094	\$11,257	-6.82%	58.67%
Other Supplies and Materials	615, 660 - 689	\$1,595	\$9,173	\$9,552	\$10,246	59.20%	7.26%
Tires and Repairs	612	\$10,031	\$4,835	\$6,098	\$8,333	-4.53%	36.65%
Removal of Refuse and Garbage	412	\$13,187	\$5,890	\$7,178	\$7,844	-12.18%	9.29%
Staff Services	314	\$10,483	\$13,891	\$12,899	\$6,326	-11.86%	-50.96%
Content	747	\$1,539	\$2,500	\$2,500	\$5,685	38.63%	127.39%
Unemployment Insurance	230	\$645	\$267	\$6,774	\$4,759	64.79%	-29.75%
Miscellaneous Objects	876 - 899	\$5,830	\$3,892	\$2,397	\$4,397	-6.81%	83.40%
Group Accident Insurance	223	\$3,690	\$3,243	\$3,391	\$3,665	-0.16%	8.11%
Advertising	540	\$1,757	\$3,570	\$1,836	\$3,477	18.61%	89.44%
Licensed Employees	135	\$1,021	\$3,361	\$1,558	\$3,104	32.03%	99.15%
Heating and Cooling for Buildings - Gas	622	\$3,366	\$6,431	\$7,636	\$2,350	-8.59%	-69.23%
Meals Provided	235	\$541	\$712	\$1,056	\$2,260	42.94%	113.99%
Other Employee Benefits	241 - 290	\$4,505	\$27,284	\$1,238	\$1,959	-18.79%	58.33%
Group Life Insurance	221	\$1,737	\$1,904	\$1,876	\$1,776	0.56%	-5.33%
Postage and Postage Machine Rental	532	\$1,805	\$1,868	\$2,175	\$1,646	-2.28%	-24.33%
Periodicals	650	\$826	\$1,349	\$686	\$906	2.35%	32.05%
Travel	580	\$6,656	\$1,681	\$7,112	\$726	-42.53%	-89.79%

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### Biannual Financial Report Data

#### Northwestern Con School Corp (7350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Property Services	490 - 499	\$255	\$0	\$640	\$643	26.04%	0.54%
Official Bond Premiums	525	\$585	\$820	\$520	\$497	-3.99%	-4.42%
Professional Development	748	\$1,913	\$400	\$0	\$266	-38.94%	NA
Severance/Early Retirement Pay	213	\$113,485	\$30,867	\$4,424	\$0	-100.00%	-100.00%
Printing and Binding	550	\$480	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,598	\$175	\$117	\$0	-100.00%	-100.00%
Construction Services	450	\$17,862	\$44,361	\$30,111	\$0	-100.00%	-100.00%
Seldom or Non-recurring Fines	825	\$50	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$0	\$0	\$816	\$0	NA	-100.00%
<b>Overhead and Operational Total</b>		<b>\$4,151,575</b>	<b>\$4,165,306</b>	<b>\$4,230,646</b>	<b>\$3,917,844</b>	<b>-1.44%</b>	<b>-7.39%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,723,558	\$1,623,781	\$1,622,515	\$1,565,167	-2.38%	-3.53%
Construction Services	450	\$33,260	\$10,206	\$8,598	\$1,006,756	134.56%	11609.44%
Interest	832	\$303,452	\$237,168	\$326,233	\$365,122	4.73%	11.92%
Non - Certified Salaries	120	\$114,185	\$156,666	\$175,867	\$209,102	16.33%	18.90%
Improvements Other Than Buildings	715	\$440,458	\$372,697	\$240,035	\$165,730	-21.68%	-30.96%
Other Professional and Technical Services	319	\$1,246,773	\$219,849	\$201,377	\$134,045	-42.74%	-33.44%
Repairs and Maintenance Services	430	\$16,345	\$20,761	\$128,409	\$86,977	51.88%	-32.27%
Certified Salaries	110	\$102,056	\$94,344	\$79,995	\$77,942	-6.52%	-2.57%
Operational Supplies	611	\$17,683	\$4,270	\$7,347	\$42,012	24.15%	471.80%
Equipment	730	\$202,503	\$85,277	\$69,266	\$38,967	-33.77%	-43.74%
Social Security Noncertified	211	\$8,702	\$11,719	\$13,288	\$15,748	15.98%	18.52%
Staff Services	314	\$2,366	\$2,157	\$2,905	\$6,074	26.58%	109.11%
Social Security Certified	212	\$7,651	\$7,284	\$6,120	\$5,963	-6.04%	-2.57%
Teacher Retirement Fund, After 7-1-95	216	\$6,506	\$7,960	\$6,202	\$5,731	-3.12%	-7.60%
Food Purchases	614	\$3,467	\$3,176	\$2,748	\$2,646	-6.53%	-3.72%
Travel	580	\$221	\$169	\$0	\$1,572	63.34%	NA
Public Employees Retirement Fund	214	\$240	\$721	\$1,026	\$1,338	53.60%	30.42%
Teacher Retirement Fund, Prior to 7-1-95	215	\$327	\$514	\$369	\$382	3.93%	3.32%
Miscellaneous Objects	876 - 899	\$15,592	\$27,233	\$14,939	\$113	-70.82%	-99.24%
Group Accident Insurance	223	\$108	\$106	\$100	\$41	-21.43%	-58.86%
Postage and Postage Machine Rental	532	\$0	\$196	\$0	\$0	NA	NA

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<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>
Computer Hardware	741	\$25,679	\$25,679	\$0	\$0	-100.00%	NA
Advertising	540	\$92	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$4,271,222</b>	<b>\$2,911,932</b>	<b>\$2,907,338</b>	<b>\$3,731,426</b>	<b>-3.32%</b>	<b>28.35%</b>
<b>Grand Total</b>		<b>\$16,121,369</b>	<b>\$14,401,067</b>	<b>\$14,218,126</b>	<b>\$15,233,392</b>	<b>-1.41%</b>	<b>7.14%</b>