

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
River Forest Community Sch Corp (4590)

River Forest Community Sch Corp (4590)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,192,337	\$4,067,948	\$4,194,194	\$3,931,052	-2%	-6%
Other Purchased Professional and Technical Services (319)	\$869,978	\$961,141	\$965,139	\$1,036,822	4%	7%
Group Health Insurance (222)	\$889,222	\$681,777	\$883,712	\$699,294	-6%	-21%
Noncertified Salaries (120)	\$657,979	\$638,796	\$699,567	\$546,913	-5%	-22%
Teacher Retirement Fund, After 7-1-95 (216)	\$263,480	\$275,422	\$297,383	\$308,383	4%	4%
Social Security-Certified Employee Retirement (212)	\$310,367	\$292,697	\$305,118	\$292,337	-1%	-4%
Operational Supplies (611)	\$331,744	\$310,578	\$277,035	\$229,676	-9%	-17%
Severance/Early Retirement Pay (213)	\$84,032	\$92,967	\$97,079	\$92,332	2%	-5%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$38,387	\$420,124	\$139,464	\$67,154	15%	-52%
Public Employees Retirement Fund (214)	\$52,034	\$53,410	\$61,232	\$55,943	2%	-9%
Nonlicensed Employees Temporary Salaries (136)	\$81,525	\$84,319	\$87,420	\$54,877	-9%	-37%
Purchased Property Services; Rentals (440)	\$53,796	\$42,297	\$47,932	\$47,266	-3%	-1%
Social Security-Noncertified Employee Retirement (211)	\$49,225	\$47,612	\$50,364	\$37,596	-7%	-25%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$37,377	\$39,558	\$40,602	\$33,979	-2%	-16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$50,670	\$44,916	\$43,556	\$30,987	-12%	-29%
Computer Hardware (741)	\$141,771	\$73,077	\$86,935	\$27,700	-34%	-68%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$9,955	\$27,331	N/A	175%
Travel (580)	\$41,307	\$35,234	\$39,925	\$25,484	-11%	-36%
Workers Compensation Insurance (225)	\$11,981	\$14,092	\$18,904	\$18,784	12%	-1%
Licensed Employees Temporary Salaries (135)	\$47,096	\$22,211	\$7,608	\$18,667	-21%	145%
Other General Supplies (615, 660 to 689)	\$15,796	\$12,425	\$8,600	\$18,546	4%	116%
Purchased Property Services; Repairs and Maintenance Services (430)	\$23,975	\$15,795	\$8,897	\$16,970	-8%	91%
Dues and Fees (810)	\$11,717	\$10,008	\$11,195	\$10,728	-2%	-4%
Library Books (640)	\$15,010	\$15,548	\$28,503	\$9,473	-11%	-67%
Equipment (730)	\$54,103	\$29,250	\$3,325	\$8,336	-37%	151%
Unemployment compensation (230)	\$0	\$0	\$4,990	\$5,850	N/A	17%
Postage and Postage Machine Rental (532)	\$7,025	\$6,985	\$3,913	\$4,318	-11%	10%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,345	\$19,258	\$11,767	\$2,875	21%	-76%
Periodicals (650)	\$3,573	\$1,546	\$3,906	\$1,987	-14%	-49%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$92	\$869	N/A	> 500%
Purchased Professional and Technical Instruction Services (311)	\$2,502	\$442	\$287	\$610	-30%	113%
Food Purchases (614)	\$1,169	\$1,577	\$702	\$447	-21%	-36%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$0	\$56,526	\$0	N/A	-100%
Land and Easements (710)	\$0	\$614	\$0	\$0	N/A	N/A
Other Employee Benefits (241 to 290)	\$11,089	\$0	\$0	\$0	-100%	N/A

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Connectivity (744)	\$0	\$0	\$79	\$0	N/A	-100%
Redemption of Principal (831)	\$8,855	\$0	\$16,983	\$0	-100%	-100%
Other Purchased Services (593)	\$707	\$4,702	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$850	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,362,023	\$8,316,326	\$8,512,888	\$7,663,587	-2%	-10%
Student Instructional Support						
Certified Salaries (110)	\$658,861	\$756,255	\$759,565	\$780,787	4%	3%
Noncertified Salaries (120)	\$392,689	\$378,817	\$378,783	\$406,625	1%	7%
Group Health Insurance (222)	\$131,285	\$81,532	\$144,743	\$123,176	-2%	-15%
Teacher Retirement Fund, After 7-1-95 (216)	\$46,209	\$52,211	\$56,823	\$61,284	7%	8%
Social Security-Certified Employee Retirement (212)	\$48,467	\$55,062	\$54,550	\$59,035	5%	8%
Public Employees Retirement Fund (214)	\$32,151	\$33,349	\$35,471	\$35,403	2%	0%
Social Security-Noncertified Employee Retirement (211)	\$28,601	\$27,823	\$27,407	\$27,253	-1%	-1%
Severance/Early Retirement Pay (213)	\$14,342	\$13,949	\$13,832	\$23,690	13%	71%
Workers Compensation Insurance (225)	\$2,489	\$6,809	\$5,298	\$8,674	37%	64%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,194	\$8,556	\$9,075	\$8,107	0%	-11%
Operational Supplies (611)	\$11,318	\$9,657	\$10,157	\$7,300	-10%	-28%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$5,934	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,011	\$4,528	\$4,523	\$4,767	4%	5%
Unemployment compensation (230)	\$0	\$0	\$0	\$2,316	N/A	N/A
Travel (580)	\$2,390	\$4,807	\$3,904	\$2,185	-2%	-44%
Equipment (730)	\$1,977	\$3,991	\$31,124	\$555	-27%	-98%
Purchased Property Services; Repairs and Maintenance Services (430)	\$48	\$158	\$158	\$313	60%	98%
Other Employee Benefits (241 to 290)	\$2,395	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,385,426	\$1,437,503	\$1,535,413	\$1,557,403	3%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$1,327,099	\$1,356,422	\$1,366,579	\$1,359,084	1%	-1%
Food Purchases (614)	\$341,617	\$349,154	\$378,004	\$330,349	-1%	-13%
Light and Power - Other than Heating and Cooling (625)	\$381,193	\$325,402	\$382,008	\$309,332	-5%	-19%
Purchased Property Services; Repairs and Maintenance Services (430)	\$217,753	\$248,363	\$162,176	\$264,598	5%	63%
Certified Salaries (110)	\$244,347	\$252,265	\$253,296	\$255,914	1%	1%
Heating and Cooling for Buildings - Gas (622)	\$212,843	\$125,524	\$130,519	\$237,206	3%	82%
Group Health Insurance (222)	\$223,623	\$143,788	\$222,649	\$178,170	-6%	-20%
Operational Supplies (611)	\$206,013	\$202,254	\$185,267	\$157,557	-6%	-15%

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River Forest Community Sch Corp (4590)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Public Employees Retirement Fund (214)	\$104,961	\$118,723	\$123,836	\$128,097	5%	3%
Social Security-Noncertified Employee Retirement (211)	\$98,596	\$103,541	\$105,063	\$105,613	2%	1%
Utility Services Water and Sewage (411)	\$59,193	\$64,488	\$75,901	\$96,116	13%	27%
Vehicles (731)	\$43,428	\$0	\$165,946	\$86,399	19%	-48%
Equipment (730)	\$164,377	\$73,923	\$92,138	\$71,687	-19%	-22%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$90,234	\$101,390	\$107,176	\$69,690	-6%	-35%
Other Purchased Professional and Technical Services (319)	\$45,423	\$54,646	\$65,736	\$63,967	9%	-3%
Telephone (531)	\$211,082	\$173,045	\$98,649	\$62,850	-26%	-36%
Overtime Salaries (140)	\$28,532	\$31,277	\$40,590	\$60,409	21%	49%
Gasoline and Lubricants (613)	\$48,935	\$81,002	\$57,484	\$55,775	3%	-3%
Workers Compensation Insurance (225)	\$31,616	\$40,550	\$57,650	\$52,401	13%	-9%
Purchased Professional and Technical Board of Education Services (318)	\$22,012	\$22,012	\$29,737	\$27,900	6%	-6%
Utility Services Removal of Refuse and Garbage (412)	\$19,662	\$23,131	\$25,973	\$27,062	8%	4%
Nonlicensed Employees Temporary Salaries (136)	\$5,016	\$7,387	\$12,346	\$19,625	41%	59%
Social Security-Certified Employee Retirement (212)	\$17,120	\$17,591	\$17,855	\$18,004	1%	1%
Severance/Early Retirement Pay (213)	\$9,871	\$19,961	\$32,557	\$17,556	15%	-46%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,895	\$15,189	\$15,237	\$15,512	1%	2%
Purchased Property Services; Rentals (440)	\$13,217	\$5,968	\$5,533	\$14,919	3%	170%
Seldom or Non-Recurring Purchases (873)	\$10,450	\$13,026	\$32,696	\$14,418	8%	-56%
Travel (580)	\$34,545	\$26,410	\$28,909	\$13,519	-21%	-53%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$12,703	\$14,201	\$15,760	\$12,448	-1%	-21%
Board Members Compensation (115)	\$17,922	\$17,202	\$17,884	\$10,492	-13%	-41%
Advertising (540)	\$3,810	\$2,962	\$2,127	\$9,691	26%	355%
Other Employee Benefits (241 to 290)	\$9,201	\$6,932	\$7,096	\$6,937	-7%	-2%
Dues and Fees (810)	\$6,639	\$8,844	\$5,793	\$6,798	1%	17%
Printing and Binding (550)	\$9,903	\$11,330	\$9,351	\$5,836	-12%	-38%
Connectivity (744)	\$14,471	\$0	\$0	\$5,337	-22%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,075	\$3,228	\$3,245	\$3,245	1%	0%
Tires and Repairs (612)	\$5,650	\$2,365	\$0	\$2,940	-15%	N/A
Postage and Postage Machine Rental (532)	\$3,221	\$4,477	\$3,217	\$2,013	-11%	-37%
Other Purchased Services (593)	\$556	\$378	\$997	\$1,148	20%	15%
Official Bond Premiums (525)	\$646	\$992	\$646	\$1,137	15%	76%
Periodicals (650)	\$616	\$857	\$817	\$841	8%	3%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$2,777	\$7,100	\$715	N/A	-90%
Computer Hardware (741)	\$540	\$1,715	\$13,613	\$400	-7%	-97%
Unemployment compensation (230)	\$0	\$0	\$186	\$47	N/A	-75%

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Purchased Services; Student Transportation Services (510)	\$5,789	\$0	\$215	\$0	-100%	-100%
Other Communication Services (533 to 539)	\$0	\$6,834	\$432	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$3,933	\$9,205	\$330	\$0	-100%	-100%
Improvements Other Than Buildings (715)	\$34,388	\$0	\$0	\$0	-100%	N/A
Bank Service Charges (871)	\$30	\$30	\$0	\$0	-100%	N/A
Buildings (720)	\$0	\$0	\$761	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$200	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,360,944	\$4,090,761	\$4,361,080	\$4,183,753	-1%	-4%
Nonoperational						
Redemption of Principal (831)	\$1,043,360	\$1,090,470	\$1,153,226	\$1,101,680	1%	-4%
Interest on Bonds or Notes (832)	\$678,305	\$660,076	\$629,845	\$586,291	-4%	-7%
Certified Salaries (110)	\$237,937	\$264,190	\$191,133	\$232,282	-1%	22%
Computer Hardware (741)	\$0	\$0	\$0	\$111,923	N/A	N/A
Purchased Property Services; Construction Services (450)	\$394,862	\$714,894	\$80,103	\$70,881	-35%	-12%
Noncertified Salaries (120)	\$45,116	\$26,206	\$59,662	\$44,398	0%	-26%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$27,677	N/A	N/A
Equipment (730)	\$29,157	\$67,586	\$66,073	\$25,653	-3%	-61%
Social Security-Certified Employee Retirement (212)	\$18,248	\$20,134	\$14,482	\$17,784	-1%	23%
Teacher Retirement Fund, After 7-1-95 (216)	\$16,098	\$17,065	\$13,446	\$16,036	0%	19%
Workers Compensation Insurance (225)	\$3,425	\$8,444	\$8,444	\$12,251	38%	45%
Buildings (720)	\$4,181	\$9,049	\$174,509	\$9,469	23%	-95%
Public Employees Retirement Fund (214)	\$2,671	\$2,207	\$2,973	\$3,805	9%	28%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$6,877	\$3,700	N/A	-46%
Social Security-Noncertified Employee Retirement (211)	\$3,333	\$1,907	\$4,473	\$3,195	-1%	-29%
Dues and Fees (810)	\$2,848	\$3,774	\$3,564	\$2,589	-2%	-27%
Operational Supplies (611)	\$0	\$5,856	\$3,082	\$2,107	N/A	-32%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,392	\$1,416	\$1,011	\$946	-9%	-6%
Unemployment compensation (230)	\$0	\$0	\$227	\$0	N/A	-100%
Improvements Other Than Buildings (715)	\$0	\$0	\$32,036	\$0	N/A	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$2,400	\$31,972	\$0	N/A	-100%
Other Purchased Services (593)	\$132	\$3,655	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$0	\$265	\$0	N/A	-100%
Nonoperational Total	\$2,481,067	\$2,899,328	\$2,477,404	\$2,272,667	-2%	-8%
Grand Total	\$16,589,461	\$16,743,918	\$16,886,784	\$15,677,410	-1%	-7%