

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

LaPorte Community School Corp (4945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$20,788,885	\$20,791,327	\$21,026,274	\$21,957,307	1.4%	4.4%
Group Health Insurance	222	\$2,555,630	\$3,200,668	\$3,365,836	\$3,466,356	7.9%	3.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$3,468,907	\$3,441,560	\$3,662,927	\$3,461,226	-0.1%	-5.5%
Non - Certified Salaries	120	\$2,550,702	\$2,425,045	\$2,457,532	\$2,559,185	0.1%	4.1%
Social Security Certified	212	\$1,475,784	\$1,470,453	\$1,494,360	\$1,607,025	2.2%	7.5%
Teacher Retirement Fund, After 7-1-95	216	\$882,702	\$1,553,191	\$1,339,487	\$1,478,752	13.8%	10.4%
Textbooks	630	\$1,132,215	\$400,095	\$553,833	\$1,405,890	5.6%	153.8%
Operational Supplies	611	\$528,540	\$368,410	\$330,158	\$375,952	-8.2%	13.9%
Nonlicensed Employees	136	\$225,804	\$244,407	\$278,393	\$306,926	8.0%	10.2%
Other Professional and Technical Services	319	\$232,547	\$292,099	\$245,574	\$266,614	3.5%	8.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$228,505	\$359,955	\$262,308	\$256,111	2.9%	-2.4%
Computer Hardware	741	\$437,026	\$326,382	\$152,717	\$226,955	-15.1%	48.6%
Other Employee Benefits	241 - 290	\$206,876	\$214,574	\$212,964	\$225,615	2.2%	5.9%
Licensed Employees	135	\$198,619	\$170,710	\$240,715	\$211,843	1.6%	-12.0%
Social Security Noncertified	211	\$233,207	\$226,116	\$225,532	\$203,814	-3.3%	-9.6%
Stipends	131	\$5,500	\$5,508	\$11,697	\$192,365	143.2%	1544.6%
Workers Compensation Insurance	225	\$77,648	\$84,075	\$88,966	\$98,362	6.1%	10.6%
Library Books	640	\$87,040	\$53,587	\$57,603	\$76,909	-3.0%	33.5%
Connectivity	744	\$79,620	\$75,848	\$22,387	\$65,475	-4.8%	192.5%
Other Group Insurance Authorized by Statute	224	\$62,221	\$62,683	\$62,890	\$64,194	0.8%	2.1%
Other Technology Hardware	746	\$9,335	\$22,406	\$47,335	\$60,141	59.3%	27.1%
Severance/Early Retirement Pay	213	\$26,348	\$26,175	\$27,545	\$54,053	19.7%	96.2%
Other Supplies and Materials	615, 660 - 689	\$49,452	\$156,750	\$5,795	\$48,959	-0.3%	744.8%
Travel	580	\$49,056	\$42,934	\$53,147	\$40,440	-4.7%	-23.9%
Instruction Services	311	\$18,192	\$17,372	\$20,006	\$33,830	16.8%	69.1%
Content	747	\$53,989	\$80,771	\$42,173	\$26,803	-16.1%	-36.4%
Public Employees Retirement Fund	214	\$14,330	\$29,764	\$23,816	\$26,163	16.2%	9.9%
Repairs and Maintenance Services	430	\$5,288	\$3,084	\$5,363	\$16,225	32.3%	202.5%
Group Life Insurance	221	\$14,717	\$15,066	\$15,239	\$15,430	1.2%	1.3%
Instructional Programs Improvement Services	312	\$47,951	\$12,667	\$12,305	\$12,176	-29.0%	-1.1%
Unemployment Insurance	230	\$13,651	\$2,169	\$9,239	\$8,741	-10.5%	-5.4%
Dues and Fees	810	\$10,611	\$9,845	\$9,977	\$8,714	-4.8%	-12.7%
Periodicals	650	\$14,924	\$5,692	\$11,231	\$7,758	-15.1%	-30.9%
Distance Learning Equipment	742	\$0	\$0	\$0	\$4,935	NA	NA
Professional Development	748	\$21,917	\$31,303	\$9,761	\$4,655	-32.1%	-52.3%
Equipment	730	\$0	\$456	\$9,282	\$2,749	NA	-70.4%
Awards	875	\$6,118	\$1,984	\$675	\$1,265	-32.6%	87.4%
Other Purchased Property Services	490 - 499	\$320	\$375	\$892	\$246	-6.3%	-72.4%
Miscellaneous Objects	876 - 899	\$0	\$528	\$0	\$0	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$3,166	\$8,187	\$1,333	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$24,458	\$1,108	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$152	\$48	\$100	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$23,904	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$35,865,858	\$36,235,377	\$36,397,366	\$38,880,160	2.0%	6.8%
Student Instructional Support							
Certified Salaries	110	\$2,933,509	\$3,125,874	\$3,080,479	\$3,270,461	2.8%	6.2%
Non - Certified Salaries	120	\$897,536	\$927,073	\$1,024,722	\$1,044,914	3.9%	2.0%
Group Health Insurance	222	\$604,767	\$832,468	\$794,943	\$888,140	10.1%	11.7%
Teacher Retirement Fund, After 7-1-95	216	\$133,539	\$239,749	\$219,200	\$245,544	16.4%	12.0%
Social Security Certified	212	\$218,706	\$232,225	\$229,649	\$242,012	2.6%	5.4%
Public Employees Retirement Fund	214	\$55,123	\$100,687	\$93,729	\$99,819	16.0%	6.5%
Social Security Noncertified	211	\$63,038	\$64,276	\$71,185	\$73,467	3.9%	3.2%
Other Professional and Technical Services	319	\$10,633	\$10,958	\$8,810	\$59,442	53.8%	574.7%
Other Employee Benefits	241 - 290	\$45,763	\$48,741	\$48,519	\$49,907	2.2%	2.9%
Operational Supplies	611	\$23,449	\$61,456	\$42,292	\$46,215	18.5%	9.3%
Staff Services	314	\$44,687	\$41,404	\$35,314	\$38,956	-3.4%	10.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$29,144	\$51,010	\$29,182	\$27,533	-1.4%	-5.7%
Other Supplies and Materials	615, 660 - 689	\$7,559	\$10,480	\$1,032	\$24,881	34.7%	2310.1%
Other Purchased Property Services	490 - 499	\$22,890	\$21,507	\$19,994	\$24,364	1.6%	21.9%
Travel	580	\$14,475	\$18,351	\$8,330	\$17,722	5.2%	112.8%
Workers Compensation Insurance	225	\$12,848	\$14,281	\$15,520	\$17,314	7.7%	11.6%
Other Group Insurance Authorized by Statute	224	\$9,840	\$11,715	\$12,063	\$12,480	6.1%	3.5%
Group Life Insurance	221	\$4,715	\$4,879	\$4,917	\$4,876	0.8%	-0.8%
Printing and Binding	550	\$13,006	\$4,217	\$3,284	\$3,785	-26.6%	15.2%
Severance/Early Retirement Pay	213	\$14,677	\$2,861	\$8,663	\$3,176	-31.8%	-63.3%
Professional Development	748	\$2,889	\$28,064	\$5,236	\$2,468	-3.9%	-52.9%
Instruction Services	311	\$2,400	\$2,400	\$2,400	\$2,400	0.0%	0.0%
Dues and Fees	810	\$2,447	\$1,780	\$1,180	\$2,339	-1.1%	98.2%
Unemployment Insurance	230	\$0	\$0	\$4,106	\$2,301	NA	-44.0%
Repairs and Maintenance Services	430	\$4,793	\$10,198	\$1,066	\$1,086	-31.0%	1.9%
Postage and Postage Machine Rental	532	\$21,121	\$23,495	\$596	\$1,033	-53.0%	73.3%
Insurance	520	\$815	\$815	\$426	\$815	0.0%	91.3%
Periodicals	650	\$0	\$0	\$0	\$500	NA	NA
Miscellaneous Objects	876 - 899	\$457	\$453	\$453	\$317	-8.7%	-30.2%
Pupil Services	313	\$294	\$322	\$147	\$249	-4.1%	69.0%
Licensed Employees	135	\$0	\$38	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$226	\$584	\$0	\$0	-100.0%	NA

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LaPorte Community School Corp (4945)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Instructional Programs Improvement Services	312	\$75	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$5,195,422	\$5,892,358	\$5,767,439	\$6,208,516	4.6%	7.6%
Overhead and Operational							
Group Health Insurance	222	\$664,756	\$7,671,394	\$8,220,751	\$8,145,248	87.1%	-0.9%
Non - Certified Salaries	120	\$5,518,817	\$5,306,387	\$5,350,863	\$5,428,627	-0.4%	1.5%
Operational Supplies	611	\$1,897,236	\$1,723,412	\$1,843,734	\$1,792,636	-1.4%	-2.8%
Light and Power - Other Than Heating and Cooling	625	\$1,054,036	\$1,138,123	\$1,196,093	\$1,265,305	4.7%	5.8%
Other Professional and Technical Services	319	\$639,025	\$846,231	\$674,186	\$826,837	6.7%	22.6%
Other Purchased Property Services	490 - 499	\$571,943	\$616,809	\$749,481	\$797,190	8.7%	6.4%
Insurance	520	\$442,477	\$668,164	\$713,501	\$700,190	12.2%	-1.9%
Public Employees Retirement Fund	214	\$393,383	\$694,843	\$648,989	\$687,171	15.0%	5.9%
Equipment	730	\$468,879	\$417,705	\$535,457	\$607,133	6.7%	13.4%
Workers Compensation Insurance	225	\$115,899	\$455,824	\$504,910	\$527,757	46.1%	4.5%
Miscellaneous Objects	876 - 899	\$235,204	\$369,402	\$719,506	\$502,157	20.9%	-30.2%
Repairs and Maintenance Services	430	\$311,413	\$445,198	\$555,924	\$469,334	10.8%	-15.6%
Social Security Noncertified	211	\$398,415	\$389,772	\$399,223	\$405,095	0.4%	1.5%
Heating and Cooling for Buildings - Gas	622	\$332,253	\$370,685	\$392,671	\$381,604	3.5%	-2.8%
Gasoline and Lubricants	613	\$400,339	\$448,999	\$380,486	\$379,879	-1.3%	-0.2%
Certified Salaries	110	\$267,607	\$241,758	\$321,058	\$218,107	-5.0%	-32.1%
Other Technology Hardware	746	\$0	\$0	\$0	\$146,059	NA	NA
Nonlicensed Employees	136	\$0	\$79,478	\$154,055	\$136,307	NA	-11.5%
Water and Sewage	411	\$116,038	\$117,856	\$126,142	\$133,912	3.6%	6.2%
Other Group Insurance Authorized by Statute	224	\$17,930	\$107,897	\$111,008	\$111,081	57.8%	0.1%
Board of Education Services	318	\$90,144	\$115,222	\$66,000	\$105,174	3.9%	59.4%
Group Life Insurance	221	\$5,114	\$94,631	\$96,366	\$95,445	107.8%	-1.0%
Severance/Early Retirement Pay	213	\$443,383	\$429,865	\$316,705	\$89,719	-32.9%	-71.7%
Computer Hardware	741	\$193,991	\$0	\$89,250	\$83,569	-19.0%	-6.4%
Other Employee Benefits	241 - 290	\$7,090	\$69,808	\$78,448	\$75,429	80.6%	-3.8%
Removal of Refuse and Garbage	412	\$43,506	\$50,612	\$49,293	\$60,055	8.4%	21.8%
Vehicles	731	\$0	\$20,008	\$0	\$57,940	NA	NA
Telephone	531	\$40,376	\$12,608	\$19,256	\$27,464	-9.2%	42.6%
Dues and Fees	810	\$29,332	\$23,594	\$21,725	\$24,470	-4.4%	12.6%
Social Security Certified	212	\$32,221	\$30,545	\$28,505	\$20,260	-11.0%	-28.9%
Board Member Compensation	115	\$16,400	\$15,033	\$17,800	\$16,650	0.4%	-6.5%
Travel	580	\$24,611	\$23,059	\$16,894	\$15,517	-10.9%	-8.2%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$679	\$10,605	\$13,574	NA	28.0%
Advertising	540	\$7,490	\$4,347	\$9,204	\$8,740	3.9%	-5.0%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$7,531	\$6,839	\$6,653	\$7,734	0.7%	16.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$10,421	\$10,188	\$3,880	\$2,365	-31.0%	-39.0%
Tires and Repairs	612	\$208	\$1,605	\$365	\$1,201	54.9%	229.0%
Professional Development	748	\$14,085	\$0	\$0	\$800	-51.2%	NA
Periodicals	650	\$1,040	\$473	\$725	\$715	-8.9%	-1.4%
Postage and Postage Machine Rental	532	\$11,936	\$10,190	\$26,253	\$281	-60.8%	-98.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,336	\$6,841	\$885	\$33	-70.5%	-96.3%
Other Supplies and Materials	615, 660 - 689	\$59	\$177	\$177	\$0	-100.0%	-100.0%
Content	747	\$7,908	\$70,000	\$0	\$0	-100.0%	NA
Cleaning Services	420	\$5,728	\$739	\$0	\$0	-100.0%	NA
Staff Services	314	\$706	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$81,949	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$11,840	\$5,176	\$5,572	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$14,937,054	\$23,112,176	\$24,462,599	\$24,368,764	13.0%	-0.4%
Non Operational							
Redemption of Principal	831	\$7,326,556	\$7,478,612	\$7,694,612	\$7,656,219	1.1%	-0.5%
Other Professional and Technical Services	319	\$44,152	\$4,000	\$5,250	\$362,045	69.2%	6796.1%
Non - Certified Salaries	120	\$317,889	\$328,802	\$314,214	\$349,899	2.4%	11.4%
Certified Salaries	110	\$284,864	\$299,311	\$314,810	\$300,980	1.4%	-4.4%
Repairs and Maintenance Services	430	\$397,958	\$460,576	\$230,500	\$275,385	-8.8%	19.5%
Interest	832	\$372,123	\$249,638	\$217,609	\$162,481	-18.7%	-25.3%
Equipment	730	\$144,949	\$195,610	\$129,234	\$143,996	-0.2%	11.4%
Buildings	720	\$188,788	-\$63,219	\$0	\$97,106	-15.3%	NA
Pupil Services	313	\$44,250	\$41,250	\$45,000	\$50,625	3.4%	12.5%
Rentals	440	\$0	\$63,900	\$43,000	\$43,000	NA	0.0%
Social Security Certified	212	\$24,542	\$25,417	\$27,652	\$28,480	3.8%	3.0%
Group Health Insurance	222	\$23,264	\$23,303	\$23,303	\$23,269	0.0%	-0.1%
Social Security Noncertified	211	\$21,492	\$22,557	\$20,717	\$21,233	-0.3%	2.5%
Teacher Retirement Fund, After 7-1-95	216	\$11,107	\$27,336	\$22,428	\$20,159	16.1%	-10.1%
Operational Supplies	611	\$34,469	\$25,316	\$18,139	\$15,248	-18.4%	-15.9%
Public Employees Retirement Fund	214	\$4,523	\$6,605	\$6,229	\$7,762	14.5%	24.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,566	\$4,298	\$3,048	\$3,270	6.3%	7.3%
Other Supplies and Materials	615. 660 - 689	\$475	\$853	\$5,432	\$1,799	39.5%	-66.9%
Workers Compensation Insurance	225	\$450	\$459	\$505	\$553	5.3%	9.5%
Other Employee Benefits	241 - 290	\$386	\$386	\$397	\$409	1.5%	3.0%
Other Group Insurance Authorized by Statute	224	\$120	\$116	\$116	\$119	-0.2%	2.6%
Group Life Insurance	221	\$118	\$118	\$117	\$117	-0.2%	0.0%
Other Technology Hardware	746	\$75,337	\$74,663	\$0	\$0	-100.0%	NA
Textbooks	630	\$66,467	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Unemployment Insurance	230	\$0	\$3,699	\$0	\$0	NA	NA
Non Operational Total		\$9,386,844	\$9,273,606	\$9,122,312	\$9,564,155	0.5%	4.8%
Grand Total		\$65,385,178	\$74,513,517	\$75,749,717	\$79,021,594	4.8%	4.3%