

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D of New Durham Township (4860)

| 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 | \$320,042 | \$308,070 | \$313,286 | \$301,696 | -1.46% | -3.70% |
| Non - Certified Salaries | 120 | \$190,683 | \$191,447 | \$193,378 | \$196,883 | 0.80% | 1.81% |
| Group Health Insurance | 222 | \$114,790 | \$121,949 | \$131,777 | \$125,617 | 2.28% | -4.67% |
| Social Security Certified | 212 | \$23,748 | \$22,813 | \$23,147 | \$22,477 | -1.37% | -2.89% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$9,946 | \$8,610 | \$12,688 | \$21,206 | 20.84% | 67.14% |
| Other Employee Benefits | 241 - 290 | \$17,597 | \$18,522 | \$15,784 | \$15,529 | -3.08% | -1.62% |
| Social Security Noncertified | 211 | \$14,515 | \$14,597 | \$14,657 | \$14,898 | 0.65% | 1.65% |
| Operational Supplies | 611 | \$3,708 | \$1,875 | \$2,141 | \$2,245 | -11.79% | 4.87% |
| Severance/Early Retirement Pay | 213 | \$7,000 | \$22,322 | \$11,785 | \$1,785 | -28.94% | -84.85% |
| Group Life Insurance | 221 | \$1,411 | \$1,411 | \$1,477 | \$1,508 | 1.67% | 2.08% |
| Other Group Insurance Authorized by Statute | 224 | \$1,393 | \$1,353 | \$1,214 | \$1,394 | 0.02% | 14.88% |
| Official Bond Premiums | 525 | \$100 | \$100 | \$100 | \$200 | 18.92% | 100.00% |
| Travel | 580 | \$0 | \$0 | \$0 | \$25 | NA | NA |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$2,476 | \$2,482 | \$2,748 | \$0 | -100.00% | -100.00% |
| Student Instructional Support Total | | \$707,409 | \$715,550 | \$724,182 | \$705,464 | -0.07% | -2.58% |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$2,597,905 | \$2,576,414 | \$2,405,042 | \$2,615,974 | 0.17% | 8.77% |
| Transfer Tuition to Ed. Service Agencies Within State | 564 | \$500,653 | \$324,576 | \$735,622 | \$585,254 | 3.98% | -20.44% |
| Group Health Insurance | 222 | \$498,102 | \$508,686 | \$449,635 | \$421,204 | -4.11% | -6.32% |
| Non - Certified Salaries | 120 | \$157,152 | \$163,022 | \$151,630 | \$204,328 | 6.78% | 34.75% |
| Social Security Certified | 212 | \$185,613 | \$183,962 | \$170,894 | \$184,833 | -0.11% | 8.16% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$130,857 | \$138,700 | \$141,291 | \$154,120 | 4.18% | 9.08% |
| Rentals | 440 | \$34,745 | \$39,859 | \$80,105 | \$64,570 | 16.76% | -19.39% |
| Operational Supplies | 611 | \$54,244 | \$48,649 | \$41,238 | \$55,387 | 0.52% | 34.31% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$71,309 | \$51,423 | \$61,653 | \$51,033 | -8.02% | -17.23% |
| Textbooks | 630 | \$15,731 | \$67,390 | \$20,063 | \$46,984 | 31.46% | 134.18% |
| Other Employee Benefits | 241 - 290 | \$41,415 | \$39,126 | \$48,925 | \$46,294 | 2.82% | -5.38% |
| Repairs and Maintenance Services | 430 | \$22,131 | \$23,719 | \$29,574 | \$36,112 | 13.02% | 22.11% |
| Instructional Programs Improvement Services | 312 | \$20,890 | \$9,631 | \$25,022 | \$27,052 | 6.68% | 8.11% |
| Social Security Noncertified | 211 | \$17,781 | \$16,633 | \$16,639 | \$19,929 | 2.89% | 19.77% |

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| Other Group Insurance Authorized by Statute | 224 | \$10,803 | \$10,951 | \$10,382 | \$10,983 | 0.41% | 5.79% |
| Group Life Insurance | 221 | \$6,397 | \$6,288 | \$6,058 | \$6,186 | -0.84% | 2.11% |
| Connectivity | 744 | \$6,231 | \$6,228 | \$6,279 | \$4,860 | -6.02% | -22.60% |
| Instruction Services | 311 | \$3,260 | \$3,200 | \$1,944 | \$1,335 | -20.00% | -31.31% |
| Equipment | 730 | \$7,910 | \$3,459 | \$8,619 | \$672 | -46.00% | -92.20% |
| Travel | 580 | \$1,809 | \$3,481 | \$639 | \$655 | -22.43% | 2.51% |
| Data Processing Services | 316 | \$2,115 | \$2,119 | \$2,014 | \$526 | -29.39% | -73.90% |
| Other Technology Hardware | 746 | \$0 | \$0 | \$0 | \$350 | NA | NA |
| Transfer Tuition - Other | 569 | \$0 | \$605 | \$1,187 | \$200 | NA | -83.16% |
| Content | 747 | \$0 | \$15,700 | \$1,300 | \$0 | NA | -100.00% |
| Computer Hardware | 741 | \$0 | \$31,880 | \$0 | \$0 | NA | NA |
| Severance/Early Retirement Pay | 213 | \$7,000 | \$32,929 | \$12,000 | \$0 | -100.00% | -100.00% |
| Professional Development | 748 | \$925 | \$0 | \$0 | \$0 | -100.00% | NA |
| Awards | 875 | \$7,200 | \$15,300 | \$31,000 | \$0 | -100.00% | -100.00% |
| Student Academic Achievement Total | | \$4,402,179 | \$4,323,930 | \$4,458,755 | \$4,538,840 | 0.77% | 1.80% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$547,533 | \$549,744 | \$551,146 | \$567,706 | 0.91% | 3.00% |
| Light and Power - Other Than Heating and Cooling | 625 | \$190,684 | \$187,123 | \$191,855 | \$195,959 | 0.68% | 2.14% |
| Food Purchases | 614 | \$175,830 | \$153,718 | \$152,858 | \$162,790 | -1.91% | 6.50% |
| Repairs and Maintenance Services | 430 | \$87,205 | \$108,983 | \$110,833 | \$126,075 | 9.65% | 13.75% |
| Operational Supplies | 611 | \$81,893 | \$105,212 | \$115,589 | \$124,310 | 11.00% | 7.54% |
| Certified Salaries | 110 | \$109,039 | \$109,039 | \$88,038 | \$108,455 | -0.13% | 23.19% |
| Group Health Insurance | 222 | \$135,729 | \$139,242 | \$102,054 | \$88,291 | -10.19% | -13.49% |
| Insurance | 520 | \$55,168 | \$46,910 | \$47,327 | \$78,544 | 9.23% | 65.96% |
| Vehicles | 731 | \$73,406 | \$54,492 | \$0 | \$62,940 | -3.77% | NA |
| Social Security Noncertified | 211 | \$43,326 | \$42,353 | \$43,005 | \$45,142 | 1.03% | 4.97% |
| Water and Sewage | 411 | \$18,309 | \$21,894 | \$29,837 | \$34,585 | 17.23% | 15.91% |
| Other Professional and Technical Services | 319 | \$12,007 | \$20,301 | \$24,811 | \$33,251 | 29.00% | 34.01% |
| Gasoline and Lubricants | 613 | \$46,268 | \$46,674 | \$45,282 | \$31,922 | -8.86% | -29.50% |
| Other Employee Benefits | 241 - 290 | \$19,797 | \$17,532 | \$19,635 | \$24,243 | 5.20% | 23.47% |
| Heating and Cooling for Buildings - Gas | 622 | \$31,668 | \$31,613 | \$28,482 | \$19,419 | -11.51% | -31.82% |
| Nonlicensed Employees | 136 | \$16,439 | \$5,895 | \$8,792 | \$17,478 | 1.54% | 98.79% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D of New Durham Township (4860)

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|---|----------------|----------------|----------------|----------------|----------------|--|--|
| Pre-2008 Object Code - Temporary Salaries | 130 | \$3,446 | \$4,913 | \$7,448 | \$12,661 | 38.45% | 70.00% |
| Advertising | 540 | \$4,727 | \$24,800 | \$15,065 | \$12,624 | 27.83% | -16.20% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$11,449 | \$11,449 | \$9,244 | \$11,388 | -0.13% | 23.19% |
| Board Member Compensation | 115 | \$10,000 | \$10,000 | \$10,000 | \$9,667 | -0.84% | -3.33% |
| Dues and Fees | 810 | \$6,802 | \$11,983 | \$8,378 | \$9,232 | 7.94% | 10.20% |
| Equipment | 730 | \$49,680 | \$13,288 | \$8,563 | \$8,558 | -35.58% | -0.06% |
| Social Security Certified | 212 | \$8,342 | \$8,342 | \$6,735 | \$8,297 | -0.13% | 23.19% |
| Telephone | 531 | \$13,229 | \$5,844 | \$7,333 | \$8,082 | -11.59% | 10.22% |
| Tires and Repairs | 612 | \$3,019 | \$3,740 | \$1,555 | \$7,235 | 24.42% | 365.12% |
| Travel | 580 | \$2,602 | \$2,420 | \$4,847 | \$6,270 | 24.60% | 29.37% |
| Workers Compensation Insurance | 225 | \$43,254 | \$34,169 | \$34,252 | \$4,670 | -42.68% | -86.37% |
| Miscellaneous Objects | 876 - 899 | \$590 | \$947 | \$837 | \$1,765 | 31.51% | 110.86% |
| Other Supplies and Materials | 615, 660 - 689 | \$1,486 | \$22,529 | \$1,705 | \$1,389 | -1.67% | -18.54% |
| Official Bond Premiums | 525 | \$900 | \$1,300 | \$900 | \$1,194 | 7.33% | 32.68% |
| Group Life Insurance | 221 | \$1,183 | \$1,129 | \$1,052 | \$1,071 | -2.46% | 1.78% |
| Other Group Insurance Authorized by Statute | 224 | \$462 | \$462 | \$462 | \$605 | 6.96% | 30.89% |
| Unemployment Insurance | 230 | \$1,227 | \$245 | \$0 | \$369 | -25.95% | NA |
| Other Purchased Property Services | 490 - 499 | \$30 | \$2,367 | \$1,345 | \$345 | 84.15% | -74.35% |
| Other Technology Hardware | 746 | \$171 | \$0 | \$0 | \$0 | -100.00% | NA |
| Computer Hardware | 741 | \$0 | \$10,956 | \$245 | \$0 | NA | -100.00% |
| Other Purchased Services | 593 | \$0 | \$135 | \$310 | \$0 | NA | -100.00% |

| | | | | | | |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
| Overhead and Operational Total | \$1,806,898 | \$1,811,739 | \$1,679,819 | \$1,826,529 | 0.27% | 8.73% |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|

Non Operational

| | | | | | | | |
|---|-----|-----------|-----------|-------------|-------------|---------|---------|
| Redemption of Principal | 831 | \$808,971 | \$923,971 | \$1,019,866 | \$1,445,380 | 15.61% | 41.72% |
| Interest | 832 | \$481,341 | \$499,085 | \$425,147 | \$624,891 | 6.74% | 46.98% |
| Improvements Other Than Buildings | 715 | \$116,429 | \$452,868 | \$0 | \$385,251 | 34.87% | NA |
| Non - Certified Salaries | 120 | \$52,954 | \$64,106 | \$82,844 | \$97,638 | 16.53% | 17.86% |
| Rentals | 440 | \$89,473 | \$76,884 | \$70,919 | \$73,086 | -4.93% | 3.06% |
| Equipment | 730 | \$19,126 | \$42,723 | \$90,318 | \$43,596 | 22.87% | -51.73% |
| Certified Salaries | 110 | \$37,143 | \$33,423 | \$45,095 | \$38,098 | 0.64% | -15.52% |
| Other Professional and Technical Services | 319 | \$44,825 | \$60,530 | \$88,968 | \$29,195 | -10.16% | -67.18% |
| Pupil Services | 313 | \$0 | \$0 | \$29,154 | \$21,088 | NA | -27.66% |

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| Miscellaneous Objects | 876 - 899 | \$7,168 | \$14,936 | \$130,734 | \$19,905 | 29.09% | -84.77% |
| Repairs and Maintenance Services | 430 | \$12,363 | \$2,605 | \$9,831 | \$17,632 | 9.28% | 79.35% |
| Construction Services | 450 | \$30,726 | \$60,693 | \$37,969 | \$15,991 | -15.06% | -57.88% |
| Bank Service Charges | 871 | \$750 | \$0 | \$3,475 | \$6,075 | 68.70% | 74.82% |
| Social Security Noncertified | 211 | \$4,051 | \$4,418 | \$4,386 | \$4,111 | 0.37% | -6.25% |
| Other Technology Hardware | 746 | \$0 | \$0 | \$7,415 | \$3,859 | NA | -47.96% |
| Social Security Certified | 212 | \$2,837 | \$2,548 | \$3,450 | \$2,901 | 0.57% | -15.89% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$2,209 | \$1,631 | \$2,650 | \$1,577 | -8.08% | -40.50% |
| Operational Supplies | 611 | \$309 | \$187 | \$0 | \$93 | -25.84% | NA |
| Land and Easements | 710 | \$42,400 | \$0 | \$0 | \$0 | -100.00% | NA |
| Non Operational Total | | \$1,753,074 | \$2,240,609 | \$2,052,219 | \$2,830,369 | 12.72% | 37.92% |
| Grand Total | | \$8,669,560 | \$9,091,827 | \$8,914,975 | \$9,901,203 | 3.38% | 11.06% |