

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
M S D Warren County (8115)

M S D Warren County (8115)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,671,052	\$3,637,921	\$3,610,851	\$3,536,321	-1%	-2%
Group Health Insurance (222)	\$489,856	\$496,346	\$478,711	\$467,674	-1%	-2%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$398,807	\$392,665	\$385,920	\$388,814	-1%	1%
Noncertified Salaries (120)	\$332,587	\$327,913	\$368,627	\$361,608	2%	-2%
Social Security-Certified Employee Retirement (212)	\$275,682	\$266,162	\$256,782	\$247,843	-3%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$158,224	\$163,718	\$174,646	\$201,734	6%	16%
Textbooks (630)	\$102,992	\$190,526	\$102,268	\$176,143	14%	72%
Equipment (730)	\$9,556	\$68,098	\$21,346	\$132,338	93%	> 500%
Severance/Early Retirement Pay (213)	\$184,201	\$124,576	\$103,060	\$126,711	-9%	23%
Operational Supplies (611)	\$104,436	\$118,388	\$99,961	\$111,338	2%	11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$92,686	\$70,403	\$67,501	\$62,530	-9%	-7%
Pre-2008 object code - temporary salaries (header) (130)	\$53,617	\$58,129	\$64,825	\$59,928	3%	-8%
Other Employee Benefits (241 to 290)	\$56,733	\$61,645	\$55,139	\$56,063	0%	2%
Social Security-Noncertified Employee Retirement (211)	\$27,631	\$29,753	\$39,722	\$42,319	11%	7%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$14,145	\$9,103	\$16,173	\$21,305	11%	32%
Overtime Salaries (140)	\$19,300	\$18,320	\$20,587	\$20,431	1%	-1%
Travel (580)	\$11,395	\$10,296	\$12,092	\$19,666	15%	63%
Purchased Property Services; Repairs and Maintenance Services (430)	\$4,797	\$11,896	\$17,023	\$9,160	18%	-46%
Purchased Professional and Technnical Instruction Services (311)	\$18,431	\$20,026	\$9,414	\$8,707	-17%	-8%
Miscellaneous Objects (876 to 899)	\$11,647	\$9,232	\$0	\$7,658	-10%	N/A
Group Life Insurance (221)	\$6,676	\$6,424	\$5,689	\$7,226	2%	27%
Library Books (640)	\$5,723	\$10,519	\$10,107	\$6,466	3%	-36%
Postage and Postage Machine Rental (532)	\$4,394	\$3,131	\$3,096	\$5,055	4%	63%
Dues and Fees (810)	\$6,318	\$1,590	\$7,034	\$4,135	-10%	-41%
Public Employees Retirement Fund (214)	\$61	\$2,061	\$2,440	\$3,162	168%	30%
Purchased Professional and Technnical Pupil Services (313)	\$40,000	\$0	\$400	\$2,480	-50%	> 500%
Periodicals (650)	\$2,495	\$2,534	\$1,743	\$2,335	-2%	34%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$230	\$209	\$63	\$125	-14%	98%
Computer Hardware (741)	\$10,640	\$11,634	\$74,702	\$0	-100%	-100%
Other Purchased Services (593)	\$2,748	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$1,644	\$0	\$0	\$0	-100%	N/A
Advertising (540)	\$149	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$5,802	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$6,124,656	\$6,123,218	\$6,009,921	\$6,089,275	0%	1%

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M S D Warren County (8115)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$488,094	\$527,611	\$412,491	\$415,362	-4%	1%
Noncertified Salaries (120)	\$218,597	\$226,846	\$218,888	\$228,165	1%	4%
Group Health Insurance (222)	\$119,030	\$124,365	\$118,248	\$90,674	-7%	-23%
Social Security-Certified Employee Retirement (212)	\$36,175	\$38,658	\$31,499	\$29,489	-5%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$27,143	\$31,774	\$28,137	\$26,675	0%	-5%
Public Employees Retirement Fund (214)	\$16,362	\$16,647	\$16,820	\$20,106	5%	20%
Social Security-Noncertified Employee Retirement (211)	\$16,454	\$16,486	\$15,588	\$15,986	-1%	3%
Other Employee Benefits (241 to 290)	\$11,136	\$12,769	\$8,654	\$9,683	-3%	12%
Operational Supplies (611)	\$1,690	\$4,410	\$3,641	\$6,130	38%	68%
Severance/Early Retirement Pay (213)	\$8,835	\$5,000	\$26,835	\$5,000	-13%	-81%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,193	\$6,716	\$4,478	\$4,943	-5%	10%
Other Purchased Services (593)	\$3,731	\$1,539	\$3,920	\$3,375	-2%	-14%
Travel (580)	\$1,524	\$4,308	\$2,904	\$1,744	3%	-40%
Group Life Insurance (221)	\$1,016	\$1,008	\$947	\$1,042	1%	10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,126	\$1,051	\$477	\$347	-25%	-27%
Purchased Professional and Technical Pupil Services (313)	\$5,026	\$7,584	\$204	\$162	-58%	-21%
Purchased Professional and Technical Staff Services (314)	\$266	\$364	\$130	\$156	-12%	20%
Other Purchased Professional and Technical Services (319)	\$4,933	\$5,540	\$1,173	\$0	-100%	-100%
Student Instructional Support Total	\$967,331	\$1,032,677	\$895,034	\$859,039	-3%	-4%
Overhead and Operational						
Purchased Property Services; Construction Services (450)	\$0	\$0	\$259,907	\$1,863,309	N/A	> 500%
Noncertified Salaries (120)	\$1,066,850	\$1,086,403	\$1,042,605	\$1,060,499	0%	2%
Heating and Cooling for Buildings - Gas (622)	\$164,298	\$342,844	\$228,168	\$502,374	32%	120%
Equipment (730)	\$149,635	\$177,868	\$162,929	\$287,198	18%	76%
Food Purchases (614)	\$299,882	\$322,563	\$330,320	\$274,734	-2%	-17%
Light and Power - Other than Heating and Cooling (625)	\$285,414	\$188,168	\$290,932	\$249,313	-3%	-14%
Purchased Property Services; Repairs and Maintenance Services (430)	\$138,464	\$112,567	\$415,400	\$205,040	10%	-51%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$102,389	\$144,785	\$95,694	\$189,181	17%	98%
Certified Salaries (110)	\$178,628	\$183,203	\$181,697	\$186,887	1%	3%
Operational Supplies (611)	\$160,701	\$209,819	\$133,245	\$135,149	-4%	1%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$92,151	\$38,259	\$66,157	\$105,881	4%	60%
Group Health Insurance (222)	\$107,895	\$111,566	\$118,042	\$102,998	-1%	-13%
Gasoline and Lubricants (613)	\$128,945	\$146,422	\$173,935	\$94,735	-7%	-46%
Public Employees Retirement Fund (214)	\$71,630	\$73,175	\$76,236	\$84,079	4%	10%

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Workers Compensation Insurance (225)	\$2,322	\$10,714	\$63,018	\$77,138	140%	22%
Social Security-Noncertified Employee Retirement (211)	\$77,844	\$79,151	\$76,635	\$75,887	-1%	-1%
Other General Supplies (615, 660 to 689)	\$16,525	\$52,883	\$61,833	\$33,844	20%	-45%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,735	\$19,131	\$19,078	\$19,623	1%	3%
Social Security-Certified Employee Retirement (212)	\$13,411	\$13,746	\$13,911	\$14,373	2%	3%
Board Members Compensation (115)	\$15,000	\$10,000	\$10,000	\$10,000	-10%	0%
Utility Services Water and Sewage (411)	\$7,210	\$7,829	\$8,480	\$7,622	1%	-10%
Purchased Professional and Technnical Board of Education Services (318)	\$3,575	\$3,039	\$3,314	\$7,539	21%	127%
Other Employee Benefits (241 to 290)	\$5,703	\$5,124	\$4,207	\$5,002	-3%	19%
Severance/Early Retirement Pay (213)	\$10,000	\$10,445	\$5,000	\$5,000	-16%	0%
Purchased Services; Student Transportation Services (510)	\$4,889	\$7,974	\$2,957	\$4,247	-3%	44%
Utility Services Removal of Refuse and Garbage (412)	\$6,908	\$7,757	\$7,513	\$3,908	-13%	-48%
Purchased Professional and Technnical Staff Services (314)	\$1,617	\$2,650	\$2,346	\$3,752	23%	60%
Dues and Fees (810)	\$3,600	\$3,740	\$3,759	\$3,700	1%	-2%
Travel (580)	\$4,196	\$4,114	\$4,388	\$3,559	-4%	-19%
Pre-2008 object code - temporary salaries (header) (130)	\$500	\$2,000	\$2,000	\$3,500	63%	75%
Connectivity (744)	\$0	\$598	\$21,866	\$2,981	N/A	-86%
Pre-2008 object code - Other Employee Benefits (240)	\$2,297	\$1,292	\$3,065	\$2,708	4%	-12%
Textbooks (630)	\$2,242	\$2,746	\$1,938	\$2,565	3%	32%
Tires and Repairs (612)	\$14,299	\$6,671	\$9,568	\$2,506	-35%	-74%
Official Bond Premiums (525)	\$200	\$2,432	\$1,475	\$2,264	83%	53%
Other Purchased Services (593)	\$2,801	\$2,834	\$3,617	\$2,018	-8%	-44%
Telephone (531)	\$6,532	\$3,916	\$1,655	\$1,756	-28%	6%
Group Life Insurance (221)	\$1,283	\$1,145	\$1,076	\$1,362	2%	27%
Postage and Postage Machine Rental (532)	\$1,894	\$2,456	\$1,524	\$1,257	-10%	-18%
Advertising (540)	\$1,548	\$1,382	\$1,744	\$1,159	-7%	-34%
Miscellaneous Objects (876 to 899)	\$572	\$868	\$640	\$532	-2%	-17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$644	\$560	\$319	\$450	-9%	41%
Periodicals (650)	\$214	\$329	\$439	\$341	12%	-22%
Technology Related Professional Development (748)	\$0	\$2,000	\$451	\$280	N/A	-38%
Unemployment compensation (230)	\$4,709	\$6,500	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,178,150	\$3,413,671	\$3,913,081	\$5,642,249	15%	44%
Nonoperational						
Redemption of Principal (831)	\$898,340	\$964,950	\$870,500	\$925,716	1%	6%
Equipment (730)	\$130,063	\$137,622	\$72,438	\$512,288	41%	> 500%

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M S D Warren County (8115)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Property Services; Construction Services (450)	\$604,424	\$1,018,255	\$918,449	\$429,137	-8%	-53%
Noncertified Salaries (120)	\$130,561	\$126,024	\$119,766	\$112,329	-4%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$35,982	\$37,251	\$33,018	\$103,317	30%	213%
Awards (875)	\$61,587	\$69,600	\$81,000	\$87,600	9%	8%
Certified Salaries (110)	\$49,522	\$58,652	\$63,312	\$65,403	7%	3%
Purchased Property Services; Rentals (440)	\$58,306	\$54,870	\$42,188	\$47,364	-5%	12%
Connectivity (744)	\$14,631	\$16,597	\$7,902	\$33,725	23%	327%
Other Public or Private Utility Services (419)	\$12,161	\$10,603	\$10,519	\$15,126	6%	44%
Licensed Employees Temporary Salaries (135)	\$9,475	\$9,848	\$11,631	\$9,925	1%	-15%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$8,882	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$5,846	\$6,803	\$7,071	\$7,028	5%	-1%
Social Security-Noncertified Employee Retirement (211)	\$8,223	\$7,922	\$7,332	\$6,929	-4%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,296	\$4,576	\$4,839	\$5,506	6%	14%
Public Employees Retirement Fund (214)	\$4,303	\$4,547	\$4,976	\$5,342	6%	7%
Bank Service Charges (871)	\$1,250	\$1,250	\$1,250	\$2,250	16%	80%
Operational Supplies (611)	\$839	\$1,732	\$1,453	\$1,943	23%	34%
Interest on Bonds or Notes (832)	\$239	\$865	\$0	\$582	25%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$526	\$520	\$526	\$500	-1%	-5%
Pre-2008 object code - temporary salaries (header) (130)	\$450	\$377	\$450	\$145	-25%	-68%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,371	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$2,040,396	\$2,532,863	\$2,258,619	\$2,381,039	4%	5%
Grand Total	\$12,310,533	\$13,102,430	\$13,076,654	\$14,971,601	5%	14%