

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Madison-Grant United Sch Corp (2825)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,560,630	\$4,497,237	\$4,016,641	\$3,750,264	-4.8%	-6.6%
Equipment	730	\$368,539	\$269,897	\$498,382	\$508,329	8.4%	2.0%
Non - Certified Salaries	120	\$352,848	\$445,764	\$458,427	\$431,531	5.2%	-5.9%
Instruction Services	311	\$242,691	\$140,008	\$100,371	\$188,441	-6.1%	87.7%
Textbooks	630	\$201,927	\$137,830	\$100,814	\$165,898	-4.8%	64.6%
Operational Supplies	611	\$179,708	\$169,957	\$120,629	\$157,088	-3.3%	30.2%
Pre-2008 Object Code - Temporary Salaries	130	\$82,619	\$163,128	\$193,757	\$139,613	14.0%	-27.9%
Transfer Tuition to Other School Corps Within State	561	\$85,831	\$89,200	-\$11,635	\$63,122	-7.4%	NA
Instructional Programs Improvement Services	312	\$98,047	\$72,236	\$43,780	\$22,081	-31.1%	-49.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$7,292	\$13,484	NA	84.9%
Pupil Services	313	\$0	\$8,750	\$17,948	\$12,500	NA	-30.4%
Library Books	640	\$9,584	\$13,665	\$12,863	\$10,198	1.6%	-20.7%
Awards	875	\$37,273	\$9,500	\$27,762	\$6,750	-34.8%	-75.7%
Periodicals	650	\$5,343	\$8,556	\$3,485	\$3,369	-10.9%	-3.3%
Travel	580	\$1,067	\$553	\$1,174	\$1,821	14.3%	55.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$656	\$1,656	NA	152.4%
Other Supplies and Materials	615, 660 - 689	\$984	\$1,470	\$1,427	\$775	-5.8%	-45.7%
Food Purchases	614	\$866	\$466	\$1,541	\$561	-10.3%	-63.6%
Miscellaneous Objects	876 - 899	\$0	\$0	\$24,240	\$50	NA	-99.8%
Group Health Insurance	222	\$0	\$0	\$12,840	\$0	NA	-100.0%
Social Security Certified	212	\$0	\$0	\$569	\$0	NA	-100.0%
Student Academic Achievement Total		\$6,227,957	\$6,028,218	\$5,632,964	\$5,477,531	-3.2%	-2.8%
Student Instructional Support							
Certified Salaries	110	\$668,064	\$789,605	\$701,334	\$562,144	-4.2%	-19.8%
Non - Certified Salaries	120	\$225,619	\$215,700	\$203,113	\$186,253	-4.7%	-8.3%
Operational Supplies	611	\$2,535	\$3,805	\$2,522	\$3,222	6.2%	27.8%
Travel	580	\$4,389	\$4,026	\$2,175	\$1,990	-17.9%	-8.5%
Equipment	730	\$327	\$1,033	\$454	\$98	-26.0%	-78.4%
Other Professional and Technical Services	319	\$466	\$0	\$396	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$901,399	\$1,014,169	\$909,994	\$753,707	-4.4%	-17.2%
Overhead and Operational							
Non - Certified Salaries	120	\$1,220,128	\$1,244,084	\$1,278,147	\$1,234,793	0.3%	-3.4%
Group Health Insurance	222	\$834,420	\$877,945	\$966,899	\$932,151	2.8%	-3.6%
Operational Supplies	611	\$411,239	\$433,499	\$414,205	\$417,310	0.4%	0.7%
Heating and Cooling for Buildings - Electricity	621	\$345,155	\$365,762	\$369,058	\$346,067	0.1%	-6.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$311,376	\$343,015	\$364,479	\$332,198	1.6%	-8.9%
Social Security Certified	212	\$385,842	\$392,192	\$350,954	\$314,571	-5.0%	-10.4%
Vehicles	731	\$119,020	\$236,907	\$84,070	\$155,950	7.0%	85.5%
Social Security Noncertified	211	\$140,377	\$151,458	\$157,004	\$150,562	1.8%	-4.1%
Public Employees Retirement Fund	214	\$97,333	\$116,051	\$131,069	\$140,203	9.6%	7.0%
Insurance	520	\$132,268	\$132,349	\$142,528	\$131,260	-0.2%	-7.9%
Other Employee Benefits	241 - 290	\$387,699	\$88,619	\$147,996	\$115,055	-26.2%	-22.3%
Equipment	730	\$90,119	\$94,234	\$125,230	\$107,318	4.5%	-14.3%
Certified Salaries	110	\$108,178	\$111,695	\$109,200	\$105,000	-0.7%	-3.8%
Gasoline and Lubricants	613	\$150,652	\$133,683	\$133,804	\$101,359	-9.4%	-24.2%
Other Group Insurance Authorized by Statute	224	\$105,762	\$107,178	\$111,726	\$98,121	-1.9%	-12.2%
Repairs and Maintenance Services	430	\$172,964	\$228,864	\$72,493	\$96,467	-13.6%	33.1%
Heating and Cooling for Buildings - Gas	622	\$32,410	\$35,787	\$59,853	\$50,486	11.7%	-15.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$77,659	\$67,843	\$41,584	\$44,817	-12.8%	7.8%
Workers Compensation Insurance	225	\$30,338	\$34,880	\$51,606	\$39,599	6.9%	-23.3%
Telephone	531	\$30,120	\$30,502	\$31,652	\$33,286	2.5%	5.2%
Board Member Compensation	115	\$0	\$0	\$18,810	\$31,114	NA	65.4%
Other Professional and Technical Services	319	\$26,894	\$7,953	\$5,023	\$27,988	1.0%	457.3%
Water and Sewage	411	\$15,519	\$21,379	\$18,220	\$18,897	5.0%	3.7%
Removal of Refuse and Garbage	412	\$20,168	\$16,833	\$16,470	\$17,045	-4.1%	3.5%
Overtime Salaries	140	\$17,047	\$17,496	\$16,128	\$17,035	0.0%	5.6%
Travel	580	\$13,998	\$11,081	\$10,200	\$15,621	2.8%	53.1%
Board of Education Services	318	\$32,487	\$21,933	\$18,638	\$13,679	-19.4%	-26.6%
Dues and Fees	810	\$10,673	\$9,516	\$14,741	\$11,259	1.3%	-23.6%
Group Life Insurance	221	\$8,989	\$9,509	\$8,321	\$9,102	0.3%	9.4%
Tires and Repairs	612	\$10,645	\$15,051	\$9,946	\$6,268	-12.4%	-37.0%
Heating and Cooling for Buildings - Other Energy Sources	624	\$4,543	\$3,358	\$7,069	\$4,756	1.2%	-32.7%
Advertising	540	\$4,171	\$3,230	\$5,559	\$2,135	-15.4%	-61.6%
Official Bond Premiums	525	\$0	\$1,889	\$950	\$1,075	NA	13.2%
Other Communication Services	533 - 539	\$67	\$6,536	\$5,470	\$1,027	98.1%	-81.2%
Bank Service Charges	871	\$953	\$3,490	\$1,185	\$900	-1.4%	-24.1%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$946	\$1,708	\$1,637	\$858	-2.4%	-47.6%
Instruction Services	311	\$875	\$956	\$922	\$572	-10.1%	-38.0%
Improvements Other Than Buildings	715	\$1,967	\$491	\$302	\$122	-50.1%	-59.5%
Other Public or Private Utility Services	419	\$203	\$220	\$171	\$116	-13.0%	-32.3%
Student Transportation Services	510	\$80	\$0	\$116	\$0	-100.0%	-100.0%
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$1,683	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$7,331	\$14,458	\$9,271	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$5,362,297	\$5,393,632	\$5,312,707	\$5,126,144	-1.1%	-3.5%

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Non Operational							
Miscellaneous Objects	876 - 899	\$1,381,828	\$1,448,439	\$1,276,895	\$1,363,544	-0.3%	6.8%
Instruction Services	311	\$133,119	\$128,611	\$203,510	\$287,090	21.2%	41.1%
Construction Services	450	\$354,524	\$379,678	\$85,415	\$197,211	-13.6%	130.9%
Equipment	730	\$162,718	\$78,919	\$148,559	\$123,908	-6.6%	-16.6%
Awards	875	\$67,376	\$61,767	\$58,329	\$72,383	1.8%	24.1%
Other Professional and Technical Services	319	\$2,335	\$2,020	\$1,690	\$18,496	67.8%	994.4%
Operational Supplies	611	\$5,984	\$68	\$0	\$4,945	-4.7%	NA
Vehicles	731	\$8,194	\$53,911	\$0	\$0	-100.0%	NA
Non Operational Total		\$2,116,079	\$2,153,413	\$1,774,397	\$2,067,578	-0.6%	16.5%
Grand Total		\$14,607,732	\$14,589,433	\$13,630,062	\$13,424,959	-2.1%	-1.5%