

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Manchester Community Schools (8045)

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	\$4,016,860	\$3,941,455	\$3,930,389	\$4,138,401	0.7%	5.3%
Group Health Insurance	222	\$767,405	\$744,455	\$855,042	\$971,718	6.1%	13.6%
Instruction Services	311	\$590,450	\$594,532	\$627,222	\$648,223	2.4%	3.3%
Non - Certified Salaries	120	\$444,198	\$501,700	\$570,049	\$589,635	7.3%	3.4%
Social Security Certified	212	\$283,221	\$287,034	\$284,852	\$298,082	1.3%	4.6%
Teacher Retirement Fund, After 7-1-95	216	\$215,982	\$291,931	\$268,114	\$277,687	6.5%	3.6%
Operational Supplies	611	\$146,077	\$145,096	\$131,932	\$151,803	1.0%	15.1%
Other Group Insurance Authorized by Statute	224	\$192,321	\$175,626	\$155,813	\$148,445	-6.3%	-4.7%
Licensed Employees	135	\$94,449	\$175,615	\$120,709	\$117,248	5.6%	-2.9%
Transfer Tuition to Other School Corps Within State	561	\$109,883	\$18,992	\$220,001	\$97,526	-2.9%	-55.7%
Equipment	730	\$37,752	\$27,733	\$63,999	\$89,544	24.1%	39.9%
Wireless Equipment	743	\$0	\$0	\$98,756	\$78,906	NA	-20.1%
Public Employees Retirement Fund	214	\$50,713	\$81,233	\$63,752	\$69,665	8.3%	9.3%
Textbooks	630	\$295,006	\$42,870	\$149,065	\$52,503	-35.0%	-64.8%
Severance/Early Retirement Pay	213	\$148,027	\$59,431	\$80,291	\$41,992	-27.0%	-47.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$62,322	\$71,089	\$41,311	\$41,465	-9.7%	0.4%
Social Security Noncertified	211	\$42,277	\$36,507	\$39,304	\$41,464	-0.5%	5.5%
Professional Development	748	\$33,530	\$18,812	\$30,506	\$41,371	5.4%	35.6%
Library Books	640	\$15,637	\$16,327	\$24,493	\$29,439	17.1%	20.2%
Other Professional and Technical Services	319	\$13,306	\$11,673	\$13,819	\$16,096	4.9%	16.5%
Pupil Services	313	\$0	\$0	\$0	\$13,000	NA	NA
Periodicals	650	\$9,320	\$8,221	\$9,281	\$11,696	5.8%	26.0%
Group Life Insurance	221	\$6,279	\$6,891	\$7,389	\$5,724	-2.3%	-22.5%
Travel	580	\$6,679	\$5,751	\$6,388	\$5,621	-4.2%	-12.0%
Other Technology Hardware	746	\$0	\$0	\$4,342	\$2,715	NA	-37.5%
Construction Services	450	\$0	\$0	\$20,978	\$878	NA	-95.8%
Unemployment Insurance	230	\$10,307	\$26	\$4,944	\$724	-48.5%	-85.4%
Computer Hardware	741	\$62,437	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$2,220	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$130	\$0	NA	-100.0%
Staff Services	314	\$1,061	\$0	\$2,036	\$0	-100.0%	-100.0%
Rentals	440	\$3,000	\$3,000	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$695	\$0	\$0	\$0	-100.0%	NA
Insurance	520	\$0	\$0	\$40,129	\$0	NA	-100.0%
Gasoline and Lubricants	613	\$1,827	\$1,230	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,663,240	\$7,267,229	\$7,865,037	\$7,981,570	1.0%	1.5%
Student Instructional Support							

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Manchester Community Schools (8045)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$528,667	\$478,453	\$514,802	\$557,284	1.3%	8.3%
Non - Certified Salaries	120	\$205,830	\$204,571	\$214,324	\$223,355	2.1%	4.2%
Group Health Insurance	222	\$141,636	\$120,624	\$134,874	\$139,482	-0.4%	3.4%
Social Security Certified	212	\$39,644	\$36,515	\$39,242	\$40,822	0.7%	4.0%
Teacher Retirement Fund, After 7-1-95	216	\$35,916	\$45,477	\$37,425	\$40,298	2.9%	7.7%
Public Employees Retirement Fund	214	\$34,916	\$45,761	\$37,096	\$36,664	1.2%	-1.2%
Other Group Insurance Authorized by Statute	224	\$31,900	\$26,669	\$23,227	\$18,998	-12.2%	-18.2%
Social Security Noncertified	211	\$14,715	\$14,118	\$14,764	\$15,578	1.4%	5.5%
Other Professional and Technical Services	319	\$8,700	\$8,700	\$8,700	\$11,272	6.7%	29.6%
Operational Supplies	611	\$13,205	\$14,692	\$14,466	\$10,326	-6.0%	-28.6%
Severance/Early Retirement Pay	213	\$8,183	\$8,829	\$7,983	\$5,995	-7.5%	-24.9%
Travel	580	\$5,767	\$6,293	\$4,919	\$5,272	-2.2%	7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,949	-\$479	\$2,697	\$2,778	-1.5%	3.0%
Group Life Insurance	221	\$1,088	\$1,021	\$1,389	\$1,253	3.6%	-9.8%
Pupil Services	313	\$55	\$102	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$1,170	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$3,036	\$7,254	\$5,143	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,077,377	\$1,018,601	\$1,061,053	\$1,109,375	0.7%	4.6%
Overhead and Operational							
Non - Certified Salaries	120	\$1,343,829	\$1,407,291	\$1,470,047	\$1,490,138	2.6%	1.4%
Food Purchases	614	\$488,549	\$561,975	\$573,532	\$605,594	5.5%	5.6%
Repairs and Maintenance Services	430	\$386,804	\$366,600	\$324,458	\$404,850	1.1%	24.8%
Light and Power - Other Than Heating and Cooling	625	\$322,770	\$340,659	\$328,713	\$298,751	-1.9%	-9.1%
Dues and Fees	810	\$15,031	\$14,599	\$13,884	\$265,172	104.9%	1809.9%
Group Health Insurance	222	\$180,784	\$200,937	\$218,187	\$216,620	4.6%	-0.7%
Certified Salaries	110	\$174,627	\$213,139	\$180,543	\$190,378	2.2%	5.4%
Public Employees Retirement Fund	214	\$123,990	\$180,949	\$161,556	\$161,182	6.8%	-0.2%
Operational Supplies	611	\$124,178	\$115,030	\$149,103	\$157,936	6.2%	5.9%
Other Public or Private Utility Services	419	\$36,115	\$89,846	\$80,196	\$119,300	34.8%	48.8%
Heating and Cooling for Buildings - Electricity	621	\$13,288	\$16,343	\$126,739	\$106,203	68.1%	-16.2%
Vehicles	731	\$297,856	\$122,334	\$0	\$103,883	-23.2%	NA
Gasoline and Lubricants	613	\$98,836	\$113,491	\$114,231	\$94,891	-1.0%	-16.9%
Social Security Noncertified	211	\$83,249	\$84,322	\$90,405	\$94,449	3.2%	4.5%
Water and Sewage	411	\$64,642	\$53,192	\$102,288	\$87,450	7.8%	-14.5%
Other Professional and Technical Services	319	\$26,266	\$37,628	\$86,776	\$78,729	31.6%	-9.3%
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$47,497	\$46,898	\$41,314	\$54,622	3.6%	32.2%
Stipends	131	\$0	\$0	\$0	\$52,956	NA	NA
Other Group Insurance Authorized by Statute	224	\$36,815	\$37,211	\$35,565	\$36,311	-0.3%	2.1%

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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
Equipment	730	\$41,482	\$37,314	\$14,444	\$28,713	-8.8%	98.8%
Social Security Certified	212	\$14,141	\$18,787	\$15,591	\$17,476	5.4%	12.1%
Nonlicensed Employees	136	\$0	\$0	\$9,320	\$17,269	NA	85.3%
Insurance	520	\$149,485	\$164,827	\$164,814	\$16,963	-42.0%	-89.7%
Board Member Compensation	115	\$11,550	\$10,450	\$12,950	\$15,200	7.1%	17.4%
Travel	580	\$16,486	\$14,318	\$12,002	\$14,726	-2.8%	22.7%
Pre-2008 Object Code - Temporary Salaries	130	\$21,644	\$31,159	\$31,399	\$14,190	-10.0%	-54.8%
Severance/Early Retirement Pay	213	\$16,649	\$11,770	\$14,861	\$14,171	-3.9%	-4.6%
Teacher Retirement Fund, After 7-1-95	216	\$11,053	\$14,313	\$11,842	\$11,679	1.4%	-1.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$3,842	\$0	\$9,092	NA	NA
Rentals	440	\$6,900	\$7,656	\$8,576	\$6,841	-0.2%	-20.2%
Bank Service Charges	871	\$2,009	\$2,560	\$3,774	\$4,731	23.9%	25.4%
Other Purchased Property Services	490 - 499	\$1,430	\$1,605	\$1,479	\$2,360	13.3%	59.6%
Advertising	540	\$1,807	\$2,082	\$3,062	\$2,055	3.3%	-32.9%
Group Life Insurance	221	\$1,707	\$2,090	\$2,306	\$2,016	4.2%	-12.6%
Staff Services	314	\$950	\$1,700	\$1,700	\$1,500	12.1%	-11.8%
Official Bond Premiums	525	\$369	\$414	\$689	\$505	8.2%	-26.7%
Seldom or Non-Recurring Purchases	873	\$850,479	\$21	\$0	\$15	-93.5%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$9,556	\$0	NA	-100.0%
Workers Compensation Insurance	225	\$10,117	\$10,528	\$11,732	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$11,199	\$170	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$5,034,584	\$4,338,049	\$4,427,632	\$4,798,917	-1.2%	8.4%
Non Operational							
Interest	832	\$1,980,346	\$1,350,570	\$1,439,302	\$1,442,670	-7.6%	0.2%
Construction Services	450	\$505,931	\$478,329	\$327,291	\$312,931	-11.3%	-4.4%
Equipment	730	\$295,646	\$260,148	\$238,852	\$181,862	-11.4%	-23.9%
Certified Salaries	110	\$151,069	\$144,610	\$162,760	\$161,158	1.6%	-1.0%
Rentals	440	\$16,414	\$19,760	\$22,290	\$20,830	6.1%	-6.5%
Social Security Certified	212	\$11,545	\$11,063	\$12,449	\$12,358	1.7%	-0.7%
Non - Certified Salaries	120	\$11,094	\$11,277	\$10,697	\$11,953	1.9%	11.7%
Vehicles	731	\$0	\$18,730	\$9,484	\$9,485	NA	0.0%
Operational Supplies	611	\$5,842	\$7,065	\$9,492	\$9,160	11.9%	-3.5%
Teacher Retirement Fund, After 7-1-95	216	\$5,537	\$6,625	\$5,859	\$5,990	2.0%	2.2%
Public Employees Retirement Fund	214	\$3,507	\$3,764	\$3,579	\$3,307	-1.5%	-7.6%
Other Professional and Technical Services	319	\$3,000	\$0	\$1,093	\$1,665	-13.7%	52.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,000	\$1,260	\$1,534	\$1,662	13.5%	8.4%
Social Security Noncertified	211	\$849	\$863	\$809	\$757	-2.8%	-6.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$678	\$692	\$545	\$625	-2.0%	14.7%

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Biannual Financial Report Data
Manchester Community Schools (8045)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Improvements Other Than Buildings	715	\$0	\$81	\$324	\$161	NA	-50.4%
Repairs and Maintenance Services	430	\$0	\$250	\$0	\$0	NA	NA
Non Operational Total		\$2,992,458	\$2,315,088	\$2,246,360	\$2,176,572	-7.7%	-3.1%
Grand Total		\$16,767,659	\$14,938,966	\$15,600,082	\$16,066,434	-1.1%	3.0%