

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Shakamak Schools (2960)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$248,723	\$255,744	\$256,896	\$291,170	4.02%	13.34%
Non - Certified Salaries	120	\$120,879	\$132,826	\$124,767	\$124,367	0.71%	-0.32%
Group Health Insurance	222	\$116,063	\$103,756	\$107,860	\$89,567	-6.27%	-16.96%
Social Security Certified	212	\$18,355	\$18,749	\$19,409	\$21,213	3.68%	9.29%
Teacher Retirement Fund, After 7-1-95	216	\$23,678	\$17,823	\$17,606	\$15,447	-10.13%	-12.26%
Public Employees Retirement Fund	214	\$15,288	\$14,445	\$13,955	\$13,910	-2.33%	-0.32%
Other Group Insurance Authorized by Statute	224	\$9,201	\$9,706	\$9,328	\$9,416	0.58%	0.94%
Social Security Noncertified	211	\$8,282	\$9,088	\$8,327	\$8,198	-0.26%	-1.55%
Other Employee Benefits	241 - 290	\$2,751	\$13,757	\$8,771	\$5,601	19.45%	-36.13%
Operational Supplies	611	\$2,612	\$2,239	\$3,391	\$4,301	13.27%	26.84%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,805	\$2,118	\$2,085	\$2,089	3.73%	0.19%
Travel	580	\$751	\$429	\$778	\$1,847	25.23%	137.42%
Dues and Fees	810	\$1,537	\$1,119	\$1,126	\$1,357	-3.07%	20.52%
Group Life Insurance	221	\$1,102	\$1,030	\$983	\$1,010	-2.15%	2.78%
Stipends	131	\$0	\$0	\$5,557	\$544	NA	-90.21%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$327	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$0	\$278	NA	NA
Workers Compensation Insurance	225	\$2,452	\$429	\$292	\$247	-43.69%	-15.56%
Unemployment Insurance	230	\$0	\$0	\$1,497	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$573,480</b>	<b>\$583,258</b>	<b>\$582,627</b>	<b>\$590,889</b>	<b>0.75%</b>	<b>1.42%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,833,185	\$2,805,366	\$2,463,382	\$2,419,096	-3.87%	-1.80%
Group Health Insurance	222	\$853,860	\$727,021	\$689,175	\$623,980	-7.54%	-9.46%
Non - Certified Salaries	120	\$288,491	\$260,034	\$272,470	\$313,236	2.08%	14.96%
Social Security Certified	212	\$211,858	\$206,788	\$184,544	\$178,058	-4.25%	-3.51%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$250,735	\$208,651	\$233,104	\$177,127	-8.32%	-24.01%
Teacher Retirement Fund, After 7-1-95	216	\$199,388	\$173,293	\$175,407	\$175,876	-3.09%	0.27%
Textbooks	630	\$54,667	\$76,313	\$99,831	\$82,943	10.98%	-16.92%
Instruction Services	311	\$112,423	\$104,811	\$53,535	\$75,626	-9.44%	41.27%
Instructional Programs Improvement Services	312	\$83,186	\$27,577	\$51,378	\$60,894	-7.50%	18.52%

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**M S D Shakamak Schools (2960)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Employee Benefits	241 - 290	\$114,727	\$238,004	\$107,044	\$58,847	-15.37%	-45.03%
Other Group Insurance Authorized by Statute	224	\$67,280	\$64,804	\$58,394	\$57,872	-3.70%	-0.89%
Operational Supplies	611	\$82,861	\$35,877	\$31,450	\$44,573	-14.36%	41.73%
Nonlicensed Employees	136	\$0	\$0	\$12,379	\$27,526	NA	122.36%
Licensed Employees	135	\$33,224	\$24,403	\$51,110	\$27,284	-4.80%	-46.62%
Social Security Noncertified	211	\$24,361	\$21,718	\$22,634	\$26,663	2.28%	17.80%
Stipends	131	\$43,685	\$0	\$17,004	\$25,916	-12.24%	52.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$52,612	\$41,584	\$24,426	\$24,528	-17.37%	0.42%
Public Employees Retirement Fund	214	\$15,784	\$12,138	\$12,652	\$14,440	-2.20%	14.14%
Travel	580	\$33,217	\$5,348	\$12,586	\$14,324	-18.97%	13.80%
Library Books	640	\$9,668	\$11,833	\$5,379	\$6,937	-7.96%	28.96%
Other Supplies and Materials	615, 660 - 689	\$11,766	\$6,571	\$5,220	\$6,536	-13.67%	25.20%
Group Life Insurance	221	\$7,241	\$6,870	\$5,997	\$5,855	-5.18%	-2.37%
Content	747	\$4,375	\$0	\$0	\$5,419	5.50%	NA
Dues and Fees	810	\$725	\$5,125	\$4,098	\$4,946	61.61%	20.69%
Computer Hardware	741	\$1,135	\$0	\$22,902	\$2,426	20.92%	-89.41%
Workers Compensation Insurance	225	\$22,650	\$3,907	\$2,697	\$2,278	-43.69%	-15.56%
Repairs and Maintenance Services	430	\$0	\$2,934	\$1,749	\$1,497	NA	-14.46%
Periodicals	650	\$2,445	\$3,999	\$1,847	\$1,453	-12.19%	-21.33%
Equipment	730	\$1,057	\$5,318	(\$248)	\$1,434	7.92%	678.06%
Statistical Services	317	\$0	\$465	\$472	\$455	NA	-3.60%
Other Professional and Technical Services	319	\$15,080	\$14,492	\$2,919	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$0	\$39	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$8,008	\$0	NA	-100.00%

<b>Student Academic Achievement Total</b>		<b>\$5,431,686</b>	<b>\$5,095,284</b>	<b>\$4,633,547</b>	<b>\$4,468,046</b>	<b>-4.77%</b>	<b>-3.57%</b>
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**Overhead and Operational**

Non - Certified Salaries	120	\$589,965	\$594,709	\$617,088	\$654,717	2.64%	6.10%
Food Purchases	614	\$157,990	\$151,405	\$168,319	\$176,996	2.88%	5.16%
Light and Power - Other Than Heating and Cooling	625	\$133,986	\$144,143	\$150,781	\$152,539	3.30%	1.17%
Group Health Insurance	222	\$176,395	\$137,209	\$123,714	\$127,823	-7.74%	3.32%
Vehicles	731	\$88,000	\$57,850	\$62,000	\$127,692	9.75%	105.95%
Equipment	730	\$4,390	\$464	\$4,148	\$121,469	129.35%	2828.22%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### M S D Shakamak Schools (2960)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$90,000	\$90,000	\$90,000	\$92,250	0.62%	2.50%
Repairs and Maintenance Services	430	\$65,061	\$65,306	\$51,615	\$80,546	5.48%	56.05%
Insurance	520	\$41,696	\$70,000	\$71,740	\$72,649	14.89%	1.27%
Heating and Cooling for Buildings - Gas	622	\$54,866	\$63,551	\$61,291	\$55,286	0.19%	-9.80%
Social Security Noncertified	211	\$46,209	\$46,107	\$47,531	\$51,036	2.51%	7.37%
Public Employees Retirement Fund	214	\$54,926	\$41,492	\$44,715	\$46,421	-4.12%	3.81%
Operational Supplies	611	\$45,544	\$34,992	\$34,060	\$45,226	-0.18%	32.78%
Content	747	\$23,573	\$29,225	\$36,923	\$29,236	5.53%	-20.82%
Rentals	440	\$33,415	\$33,950	\$34,400	\$26,178	-5.92%	-23.90%
Gasoline and Lubricants	613	\$55,554	\$56,063	\$40,153	\$21,463	-21.16%	-46.55%
Miscellaneous Objects	876 - 899	\$0	\$540	\$10,305	\$16,047	NA	55.72%
Water and Sewage	411	\$10,844	\$10,536	\$11,777	\$14,490	7.51%	23.04%
Other Group Insurance Authorized by Statute	224	\$16,114	\$14,606	\$11,810	\$12,625	-5.92%	6.90%
Other Supplies and Materials	615, 660 - 689	\$8,899	\$6,944	\$10,064	\$11,003	5.45%	9.34%
Telephone	531	\$11,629	\$11,859	\$11,972	\$10,730	-1.99%	-10.38%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Board of Education Services	318	\$2,422	\$7,380	\$797	\$7,945	34.58%	896.72%
Connectivity	744	\$4,533	\$5,460	\$6,381	\$7,320	12.73%	14.71%
Removal of Refuse and Garbage	412	\$6,904	\$6,687	\$7,205	\$6,991	0.31%	-2.98%
Social Security Certified	212	\$6,897	\$6,897	\$7,012	\$6,989	0.33%	-0.33%
Other Technology Hardware	746	\$7,367	\$5,581	\$4,826	\$6,983	-1.33%	44.70%
Dues and Fees	810	\$3,530	\$4,300	\$3,760	\$5,195	10.14%	38.16%
Travel	580	\$13,131	\$4,328	\$8,665	\$4,809	-22.21%	-44.50%
Computer Hardware	741	\$11,034	\$16,802	\$19,374	\$4,485	-20.15%	-76.85%
Tires and Repairs	612	\$2,562	\$5,637	\$2,581	\$4,025	11.95%	55.97%
Postage and Postage Machine Rental	532	\$3,614	\$3,025	\$2,068	\$3,562	-0.36%	72.22%
Other Purchased Property Services	490 - 499	\$2,928	\$3,785	\$4,585	\$3,450	4.19%	-24.75%
Advertising	540	\$1,890	\$3,135	\$3,224	\$2,870	11.00%	-10.98%
Student Transportation Services	510	\$98,917	\$31,675	\$33,045	\$2,446	-60.35%	-92.60%
Other Employee Benefits	241 - 290	\$8,712	\$3,319	\$2,485	\$1,845	-32.17%	-25.78%
Group Life Insurance	221	\$2,069	\$1,693	\$1,401	\$1,411	-9.14%	0.65%
Workers Compensation Insurance	225	\$7,498	\$1,894	\$893	\$754	-43.69%	-15.56%
Official Bond Premiums	525	\$536	\$536	\$536	\$350	-10.12%	-34.73%
Bank Service Charges	871	\$179	\$184	\$255	\$240	7.55%	-5.88%

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Data Processing Services	316	\$0	\$0	\$1	\$2	NA	84.80%
Unemployment Insurance	230	\$4,089	\$1,564	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$0	\$80	\$0	\$0	NA	NA
Stipends	131	\$0	\$0	\$1,700	\$0	NA	-100.00%
<b>Overhead and Operational Total</b>		<b>\$1,907,867</b>	<b>\$1,784,912</b>	<b>\$1,815,201</b>	<b>\$2,028,094</b>	<b>1.54%</b>	<b>11.73%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$148,601	\$261,038	\$335,433	\$429,291	30.37%	27.98%
Interest	832	\$113,159	\$132,255	\$138,595	\$184,713	13.03%	33.28%
Non - Certified Salaries	120	\$44,103	\$43,751	\$56,037	\$57,540	6.87%	2.68%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$5,950	\$33,915	NA	470.00%
Miscellaneous Objects	876 - 899	\$279,814	\$140,685	\$10,837	\$18,908	-49.01%	74.48%
Repairs and Maintenance Services	430	\$13,498	\$18,602	\$10,197	\$16,755	5.55%	64.32%
Rentals	440	\$6,986	\$8,057	\$5,088	\$5,629	-5.26%	10.63%
Other Professional and Technical Services	319	\$6,917	\$5,315	\$8,541	\$5,090	-7.38%	-40.41%
Social Security Noncertified	211	\$3,374	\$3,347	\$4,063	\$4,379	6.74%	7.79%
Public Employees Retirement Fund	214	\$0	\$74	\$141	\$482	NA	240.64%
Equipment	730	\$0	\$5,338	\$3,323	\$276	NA	-91.69%
Other Supplies and Materials	615, 660 - 689	\$876	\$432	\$246	\$213	-29.78%	-13.48%
Certified Salaries	110	\$0	\$0	\$0	\$75	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$485	\$39	NA	-91.89%
Social Security Certified	212	\$0	\$0	\$210	\$29	NA	-86.33%
Operational Supplies	611	\$0	\$0	\$288	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$617,327</b>	<b>\$618,896</b>	<b>\$579,435</b>	<b>\$757,334</b>	<b>5.24%</b>	<b>30.70%</b>
<b>Grand Total</b>		<b>\$8,530,360</b>	<b>\$8,082,350</b>	<b>\$7,610,809</b>	<b>\$7,844,362</b>	<b>-2.07%</b>	<b>3.07%</b>