

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Decatur Township (5300)**

<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	\$2,453,775	\$2,352,325	\$2,577,371	\$2,328,673	-1.30%	-9.65%
Non - Certified Salaries	120	\$732,693	\$882,602	\$861,061	\$944,323	6.55%	9.67%
Group Health Insurance	222	\$186,687	\$194,786	\$223,999	\$206,740	2.58%	-7.70%
Teacher Retirement Fund, After 7-1-95	216	\$195,986	\$187,199	\$208,286	\$191,364	-0.59%	-8.12%
Other Professional and Technical Services	319	\$150,079	\$129,857	\$127,558	\$185,332	5.42%	45.29%
Social Security Certified	212	\$169,423	\$165,023	\$184,100	\$169,406	0.00%	-7.98%
Other Employee Benefits	241 - 290	\$104,001	\$115,142	\$139,257	\$122,201	4.11%	-12.25%
Public Employees Retirement Fund	214	\$71,680	\$94,933	\$99,499	\$111,967	11.80%	12.53%
Social Security Noncertified	211	\$48,385	\$62,053	\$60,607	\$67,440	8.66%	11.27%
Operational Supplies	611	\$28,795	\$12,519	\$32,793	\$41,728	9.72%	27.25%
Stipends	131	\$13,351	\$18,363	\$28,237	\$40,644	32.09%	43.94%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,432	\$19,423	\$20,721	\$21,567	2.64%	4.08%
Terminal Leave	125	\$0	\$12,184	\$20,764	\$16,511	NA	-20.48%
Equipment	730	\$11,900	\$1,736	\$13,654	\$16,152	7.94%	18.29%
Travel	580	\$7,301	\$7,489	\$17,921	\$12,820	15.12%	-28.46%
Repairs and Maintenance Services	430	\$2,625	\$10,743	\$7,357	\$12,760	48.48%	73.44%
Other Group Insurance Authorized by Statute	224	\$6,982	\$8,097	\$11,147	\$11,820	14.07%	6.04%
Dues and Fees	810	\$4,435	\$4,845	\$8,868	\$9,300	20.34%	4.87%
Content	747	\$0	\$0	\$5,636	\$7,961	NA	41.25%
Group Life Insurance	221	\$6,476	\$4,859	\$3,915	\$6,340	-0.53%	61.94%
Pre-2008 Object Code - Temporary Salaries	130	\$2,824	\$5,597	\$1,871	\$2,169	-6.39%	15.95%
Group Accident Insurance	223	\$3,031	\$2,942	\$4,560	\$2,020	-9.64%	-55.69%
Unemployment Insurance	230	\$227	\$4,870	\$7,312	\$195	-3.73%	-97.33%
Other Public or Private Utility Services	419	\$0	\$0	\$582	\$150	NA	-74.24%
Entertainment	240	\$37,126	\$18,071	\$0	\$0	-100.00%	NA
Rentals	440	\$1,925	\$1,750	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$4,259,138</b>	<b>\$4,317,410</b>	<b>\$4,667,075</b>	<b>\$4,529,583</b>	<b>1.55%</b>	<b>-2.95%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$20,504,128	\$20,432,043	\$19,820,212	\$20,313,935	-0.23%	2.49%
Group Health Insurance	222	\$3,853,339	\$3,432,272	\$3,326,795	\$3,384,088	-3.19%	1.72%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### M S D Decatur Township (5300)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$1,384,151	\$1,607,350	\$1,840,512	\$2,040,670	10.19%	10.88%
Teacher Retirement Fund, After 7-1-95	216	\$1,517,990	\$1,554,905	\$1,586,721	\$1,678,582	2.55%	5.79%
Social Security Certified	212	\$1,556,379	\$1,547,338	\$1,514,933	\$1,523,092	-0.54%	0.54%
Other Employee Benefits	241 - 290	\$564,979	\$800,052	\$693,887	\$497,702	-3.12%	-28.27%
Transfer Tuition to Ed. Service Agencies Within State	564	\$618,976	\$647,105	\$571,854	\$484,800	-5.93%	-15.22%
Stipends	131	\$708,367	\$495,253	\$554,602	\$316,255	-18.26%	-42.98%
Operational Supplies	611	\$348,133	\$289,095	\$287,767	\$304,859	-3.26%	5.94%
Other Professional and Technical Services	319	\$324,316	\$493,715	\$373,071	\$270,436	-4.44%	-27.51%
Pre-2008 Object Code - Temporary Salaries	130	\$261,129	\$533,172	\$541,421	\$266,974	0.55%	-50.69%
Public Employees Retirement Fund	214	\$136,373	\$175,717	\$207,407	\$234,993	14.57%	13.30%
Other Supplies and Materials	615, 660 - 689	\$157,732	\$109,864	\$155,271	\$188,194	4.51%	21.20%
Statistical Services	317	\$73,363	\$70,775	\$36,648	\$186,754	26.31%	409.60%
Transfer Tuition to Other School Corps Within State	561	\$146,183	\$132,094	\$186,347	\$181,717	5.59%	-2.48%
Teacher Retirement Fund, Prior to 7-1-95	215	\$257,233	\$238,356	\$195,486	\$171,920	-9.58%	-12.06%
Equipment	730	\$3,708	\$30,825	\$9,000	\$161,084	156.72%	1689.75%
Social Security Noncertified	211	\$117,781	\$135,721	\$151,162	\$155,074	7.12%	2.59%
Other Group Insurance Authorized by Statute	224	\$138,030	\$136,346	\$139,402	\$148,002	1.76%	6.17%
Textbooks	630	\$257,246	\$582,857	\$208,731	\$105,517	-19.97%	-49.45%
Instruction Services	311	\$26,575	\$27,990	\$32,010	\$89,950	35.64%	181.01%
Content	747	\$0	\$18,745	\$37,112	\$85,062	NA	129.20%
Travel	580	\$82,374	\$56,863	\$88,013	\$78,817	-1.10%	-10.45%
Transfer Tuition - Other	569	\$56,065	\$31,600	\$37,950	\$39,675	-8.28%	4.55%
Group Accident Insurance	223	\$43,281	\$42,164	\$36,954	\$25,776	-12.15%	-30.25%
Terminal Leave	125	\$0	\$1,854	\$33,419	\$21,383	NA	-36.02%
Group Life Insurance	221	\$23,817	\$21,094	\$18,328	\$19,169	-5.28%	4.59%
Rentals	440	\$0	\$5,505	\$13,650	\$19,004	NA	39.23%
Dues and Fees	810	\$63,514	\$55,089	\$7,689	\$7,775	-40.85%	1.12%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$2,461	NA	NA
Other Purchased Services	593	\$28,474	\$21,283	\$0	\$1,600	-51.31%	NA
Food Purchases	614	\$4,362	\$2,926	\$2,703	\$968	-31.37%	-64.19%
Unemployment Insurance	230	\$6,291	(\$3,502)	\$5,253	\$536	-45.96%	-89.79%
Other Technology Hardware	746	\$0	\$0	\$0	\$315	NA	NA
Computer Hardware	741	\$0	\$1,416	\$95,994	\$0	NA	-100.00%
Nonlicensed Employees	136	\$75	\$0	\$0	\$0	-100.00%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Decatur Township (5300)**

<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>
Library Books	640	\$172	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Private Sources	563	\$28,800	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$233,536	\$0	\$0	\$0	-100.00%	NA
Entertainment	240	\$202,305	\$87,956	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$1,747	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$33,729,179</b>	<b>\$33,815,838</b>	<b>\$32,812,049</b>	<b>\$33,007,138</b>	<b>-0.54%</b>	<b>0.59%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$4,273,909	\$5,601,162	\$5,957,248	\$6,276,744	10.08%	5.36%
Food Purchases	614	\$1,543,045	\$1,721,100	\$1,824,693	\$1,961,021	6.18%	7.47%
Light and Power - Other Than Heating and Cooling	625	\$0	\$900,665	\$1,200,874	\$1,407,696	NA	17.22%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$347,490	\$854,353	NA	145.86%
Public Employees Retirement Fund	214	\$529,301	\$615,844	\$660,504	\$676,969	6.34%	2.49%
Certified Salaries	110	\$712,904	\$572,660	\$606,625	\$650,802	-2.25%	7.28%
Group Health Insurance	222	\$521,563	\$525,362	\$549,466	\$559,790	1.78%	1.88%
Operational Supplies	611	\$573,109	\$443,995	\$361,350	\$525,527	-2.14%	45.43%
Social Security Noncertified	211	\$402,852	\$429,904	\$456,172	\$477,011	4.31%	4.57%
Content	747	\$250,832	\$243,333	\$318,617	\$445,987	15.47%	39.98%
Repairs and Maintenance Services	430	\$207,217	\$544,990	\$380,201	\$441,513	20.82%	16.13%
Insurance	520	\$432,325	\$412,868	\$431,127	\$417,037	-0.90%	-3.27%
Pre-2008 Object Code - Temporary Salaries	130	\$267,750	\$261,687	\$317,351	\$309,539	3.69%	-2.46%
Gasoline and Lubricants	613	\$606,446	\$504,414	\$511,174	\$274,487	-17.98%	-46.30%
Other Professional and Technical Services	319	\$255,491	\$120,358	\$106,963	\$242,210	-1.33%	126.44%
Heating and Cooling for Buildings - Gas	622	\$234,517	\$288,924	\$283,832	\$231,366	-0.34%	-18.48%
Computer Hardware	741	\$757,156	\$184,753	\$222,776	\$177,402	-30.43%	-20.37%
Water and Sewage	411	\$116,873	\$125,765	\$170,088	\$176,288	10.82%	3.65%
Workers Compensation Insurance	225	\$214,266	\$228,733	\$183,668	\$124,574	-12.68%	-32.17%
Equipment	730	\$50,610	\$58,244	\$90,247	\$108,486	21.00%	20.21%
Telephone	531	\$29,076	\$60,669	\$130,901	\$93,464	33.90%	-28.60%
Miscellaneous Objects	876 - 899	\$185,083	\$47,835	\$84,366	\$82,537	-18.28%	-2.17%
Other Employee Benefits	241 - 290	\$90,867	\$61,938	\$71,575	\$70,251	-6.23%	-1.85%
Board of Education Services	318	\$53,118	\$26,905	\$34,490	\$67,799	6.29%	96.58%
Other Technology Hardware	746	\$188,239	\$126,578	\$153,550	\$67,764	-22.54%	-55.87%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Decatur Township (5300)**

<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>
Dues and Fees	810	\$46,578	\$48,599	\$53,348	\$66,375	9.26%	24.42%
Removal of Refuse and Garbage	412	\$54,476	\$55,253	\$60,124	\$62,879	3.65%	4.58%
Teacher Retirement Fund, After 7-1-95	216	\$45,215	\$35,352	\$46,601	\$57,073	6.00%	22.47%
Travel	580	\$40,932	\$29,856	\$49,875	\$45,958	2.94%	-7.85%
Other Purchased Services	593	\$27,979	\$30,578	\$33,940	\$43,580	11.72%	28.40%
Social Security Certified	212	\$42,304	\$39,454	\$38,748	\$41,755	-0.33%	7.76%
Tires and Repairs	612	\$40,128	\$20,384	\$44,514	\$24,975	-11.18%	-43.89%
Student Transportation Services	510	\$0	\$0	\$31,695	\$23,395	NA	-26.19%
Professional Development	748	\$4,184	\$10,218	\$6,863	\$22,751	52.71%	231.49%
Advertising	540	\$6,358	\$5,362	\$9,226	\$18,919	31.34%	105.07%
Board Member Compensation	115	\$21,607	\$20,584	\$19,444	\$17,918	-4.57%	-7.85%
Other Group Insurance Authorized by Statute	224	\$18,498	\$18,549	\$18,968	\$17,735	-1.05%	-6.50%
Stipends	131	\$19,785	\$5,737	\$3,551	\$15,973	-5.21%	349.85%
Terminal Leave	125	\$1,186,350	\$151,925	\$67,008	\$14,215	-66.91%	-78.79%
Unemployment Insurance	230	\$16,241	\$13,032	\$2,336	\$7,700	-17.02%	229.68%
Group Life Insurance	221	\$9,716	\$10,960	\$8,781	\$7,544	-6.13%	-14.08%
Other Supplies and Materials	615, 660 - 689	\$4,931	\$10,554	\$2,858	\$5,675	3.58%	98.57%
Rentals	440	\$0	\$10,100	\$7,350	\$3,300	NA	-55.10%
Group Accident Insurance	223	\$1,546	\$1,853	\$3,449	\$1,863	4.77%	-46.00%
Other Public or Private Utility Services	419	\$1,464,096	\$386,849	\$117,324	\$1,767	-81.36%	-98.49%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,468	\$7,079	\$5,002	\$38	-74.20%	-99.25%
Connectivity	744	\$7,709	\$687	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$825	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$746	\$0	\$0	\$0	-100.00%	NA
Entertainment	240	\$64,323	\$9,648	\$0	\$0	-100.00%	NA
Vehicles	731	\$32,552	\$0	\$320,756	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$35,579	\$0	\$149,772	\$0	-100.00%	-100.00%
Printing and Binding	550	\$0	\$0	\$24,481	\$0	NA	-100.00%

**Overhead and Operational Total    \$15,697,671    \$15,031,300    \$16,581,358    \$17,222,001    2.34%    3.86%**

**Non Operational**

Redemption of Principal	831	\$7,614,874	\$7,010,000	\$8,440,000	\$8,620,000	3.15%	2.13%
Construction Services	450	\$0	\$0	\$620,320	\$4,485,161	NA	623.04%

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<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>
Interest	832	\$7,017,978	\$6,332,673	\$4,696,976	\$4,271,611	-11.67%	-9.06%
Rentals	440	\$553,671	\$38,775	\$367,464	\$655,636	4.32%	78.42%
Repairs and Maintenance Services	430	\$756,445	\$345,965	\$1,099,359	\$519,986	-8.95%	-52.70%
Equipment	730	\$451,199	\$345,986	\$570,978	\$503,133	2.76%	-11.88%
Other Professional and Technical Services	319	\$9,515	\$44,293	\$403,892	\$354,425	147.05%	-12.25%
Non - Certified Salaries	120	\$95,141	\$112,491	\$191,838	\$237,210	25.66%	23.65%
Operational Supplies	611	\$128,753	\$123,422	\$166,508	\$199,908	11.63%	20.06%
Pre-2008 Object Code - Temporary Salaries	130	\$177,752	\$171,040	\$180,984	\$181,061	0.46%	0.04%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$33,300	\$146,987	NA	341.40%
Certified Salaries	110	\$0	\$35,787	\$43,601	\$38,153	NA	-12.49%
Social Security Noncertified	211	\$19,607	\$20,232	\$27,934	\$32,693	13.63%	17.04%
Public Employees Retirement Fund	214	\$8,696	\$11,400	\$20,124	\$28,264	34.27%	40.45%
Stipends	131	\$83,925	\$34,236	\$18,742	\$28,151	-23.90%	50.20%
Cleaning Services	420	\$25,615	\$17,260	\$29,388	\$27,408	1.71%	-6.74%
Group Health Insurance	222	\$8,771	\$7,614	\$8,899	\$12,598	9.48%	41.57%
Teacher Retirement Fund, After 7-1-95	216	\$9,528	\$6,891	\$6,016	\$4,679	-16.29%	-22.22%
Travel	580	\$0	\$0	\$1,701	\$3,997	NA	134.93%
Awards	875	\$2,700	\$2,800	\$0	\$3,792	8.86%	NA
Social Security Certified	212	\$7,907	\$5,130	\$4,442	\$3,443	-18.77%	-22.48%
Miscellaneous Objects	876 - 899	\$14,790	\$1,004	\$0	\$3,000	-32.89%	NA
Postage and Postage Machine Rental	532	\$6,393	\$6,926	\$5,316	\$2,979	-17.38%	-43.96%
Other Purchased Services	593	\$0	\$0	\$725	\$2,359	NA	225.15%
Content	747	\$81,074	\$0	\$800	\$800	-68.48%	0.00%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$568	NA	NA
Other Group Insurance Authorized by Statute	224	\$171	\$171	\$212	\$209	5.14%	-1.49%
Group Life Insurance	221	\$61	\$53	\$137	\$177	30.44%	28.67%
Teacher Retirement Fund, Prior to 7-1-95	215	\$450	\$45	\$74	\$60	-39.63%	-19.66%
Other Technology Hardware	746	\$307,270	\$0	\$5,943	\$0	-100.00%	-100.00%
Dues and Fees	810	\$3,356	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$6,736	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$0	\$127	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$17,392,377</b>	<b>\$14,674,191</b>	<b>\$16,945,802</b>	<b>\$20,368,447</b>	<b>4.03%</b>	<b>20.20%</b>

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<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>Grand Total</b>	<b>\$71,078,366</b>	<b>\$67,838,739</b>	<b>\$71,006,284</b>	<b>\$75,127,169</b>	<b>1.39%</b>	<b>5.80%</b>