

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe Central School Corp (6820)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$358,601	\$329,289	\$396,220	\$394,770	2.43%	-0.37%
Non - Certified Salaries	120	\$173,722	\$170,925	\$167,662	\$188,848	2.11%	12.64%
Group Health Insurance	222	\$93,902	\$66,424	\$105,397	\$113,045	4.75%	7.26%
Teacher Retirement Fund, After 7-1-95	216	\$47,773	\$32,518	\$36,305	\$34,634	-7.73%	-4.60%
Social Security Certified	212	\$26,722	\$24,202	\$29,695	\$29,594	2.59%	-0.34%
Nonlicensed Employees	136	\$24,345	\$21,408	\$22,458	\$23,463	-0.92%	4.47%
Public Employees Retirement Fund	214	\$20,575	\$15,753	\$16,765	\$22,493	2.25%	34.17%
Social Security Noncertified	211	\$14,577	\$13,936	\$12,870	\$15,903	2.20%	23.57%
Operational Supplies	611	\$10,653	\$6,757	\$7,199	\$6,961	-10.09%	-3.29%
Other Employee Benefits	241 - 290	\$6,039	\$5,907	\$6,589	\$6,918	3.45%	5.00%
Travel	580	\$3,677	\$3,551	\$4,564	\$4,269	3.80%	-6.46%
Severance/Early Retirement Pay	213	\$3,515	\$3,325	\$3,616	\$3,957	3.01%	9.43%
Workers Compensation Insurance	225	\$2,466	\$2,691	\$2,262	\$2,259	-2.17%	-0.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$744	\$1,746	\$1,995	NA	14.26%
Postage and Postage Machine Rental	532	\$4,552	\$6,999	\$7,533	\$1,669	-22.19%	-77.85%
Staff Services	314	\$1,200	\$1,500	\$0	\$1,500	5.74%	NA
Licensed Employees	135	\$420	\$510	\$0	\$938	22.23%	NA
Pupil Services	313	\$0	\$244	\$2,375	\$307	NA	-87.07%

Student Instructional Support Total		\$792,739	\$706,683	\$823,255	\$853,523	1.86%	3.68%
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Student Academic Achievement

Certified Salaries	110	\$3,410,837	\$3,134,691	\$2,996,683	\$3,086,968	-2.46%	3.01%
Non - Certified Salaries	120	\$542,459	\$479,026	\$535,483	\$589,859	2.12%	10.15%
Group Health Insurance	222	\$431,275	\$376,133	\$408,726	\$439,137	0.45%	7.44%
Teacher Retirement Fund, After 7-1-95	216	\$245,074	\$191,278	\$204,287	\$220,034	-2.66%	7.71%
Social Security Certified	212	\$239,583	\$219,421	\$213,366	\$219,184	-2.20%	2.73%
Transfer Tuition to Other School Corps Within State	561	\$197,487	\$204,470	\$157,762	\$189,364	-1.04%	20.03%
Textbooks	630	\$39,619	\$52,375	\$86,623	\$173,030	44.56%	99.75%
Other Technology Hardware	746	\$0	\$0	\$0	\$108,343	NA	NA
Equipment	730	\$93,034	\$88,443	\$87,367	\$99,931	1.80%	14.38%
Social Security Noncertified	211	\$43,529	\$41,002	\$44,065	\$46,719	1.78%	6.02%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$48,793	\$43,528	\$40,636	\$44,790	-2.12%	10.22%
Other Employee Benefits	241 - 290	\$41,850	\$40,461	\$40,568	\$41,727	-0.07%	2.86%
Licensed Employees	135	\$25,262	\$64,505	\$47,997	\$39,297	11.68%	-18.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$63,522	\$43,277	\$37,591	\$32,412	-15.48%	-13.78%
Severance/Early Retirement Pay	213	\$32,801	\$30,242	\$29,497	\$29,791	-2.38%	0.99%
Nonlicensed Employees	136	\$0	\$29,962	\$18,292	\$29,000	NA	58.54%
Pre-2008 Object Code - Temporary Salaries	130	\$30,531	\$26,003	\$14,390	\$27,774	-2.34%	93.01%
Computer Hardware	741	\$0	\$0	\$0	\$21,127	NA	NA
Public Employees Retirement Fund	214	\$23,251	\$17,522	\$21,887	\$18,926	-5.01%	-13.53%
Workers Compensation Insurance	225	\$16,117	\$17,408	\$17,031	\$18,323	3.26%	7.58%
Travel	580	\$11,414	\$17,707	\$14,570	\$13,595	4.47%	-6.70%
Library Books	640	\$2,383	\$3,177	\$3,172	\$2,825	4.35%	-10.92%
Periodicals	650	\$637	\$1,403	\$734	\$1,268	18.79%	72.82%
Repairs and Maintenance Services	430	\$2,710	\$1,697	\$540	\$627	-30.66%	16.07%
Other Supplies and Materials	615, 660 - 689	\$304	\$0	\$486	\$500	13.22%	2.95%
Postage and Postage Machine Rental	532	\$0	\$0	\$65	\$446	NA	589.50%
Other Professional and Technical Services	319	\$540	\$393	\$0	\$191	-22.85%	NA
Stipends	131	\$0	\$0	\$65,242	\$0	NA	-100.00%
Student Academic Achievement Total		\$5,543,012	\$5,124,126	\$5,087,059	\$5,495,186	-0.22%	8.02%
Overhead and Operational							
Non - Certified Salaries	120	\$663,155	\$617,261	\$679,698	\$767,702	3.73%	12.95%
Heating and Cooling for Buildings - Electricity	621	\$260,912	\$289,453	\$274,534	\$278,757	1.67%	1.54%
Food Purchases	614	\$199,904	\$194,946	\$232,331	\$222,344	2.70%	-4.30%
Group Health Insurance	222	\$177,306	\$155,329	\$176,983	\$208,539	4.14%	17.83%
Certified Salaries	110	\$99,330	\$103,000	\$104,208	\$118,728	4.56%	13.93%
Repairs and Maintenance Services	430	\$79,762	\$74,775	\$101,432	\$90,097	3.09%	-11.18%
Public Employees Retirement Fund	214	\$88,163	\$69,332	\$79,264	\$86,928	-0.35%	9.67%
Operational Supplies	611	\$61,559	\$81,950	\$90,763	\$76,736	5.66%	-15.45%
Insurance	520	\$67,210	\$79,815	\$72,772	\$70,264	1.12%	-3.45%
Social Security Noncertified	211	\$53,905	\$53,382	\$55,920	\$62,436	3.74%	11.65%
Nonlicensed Employees	136	\$39,762	\$48,606	\$43,575	\$56,261	9.07%	29.11%
Gasoline and Lubricants	613	\$111,168	\$105,119	\$105,045	\$49,569	-18.28%	-52.81%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Travel	580	\$27,844	\$26,376	\$29,902	\$31,473	3.11%	5.25%
Heating and Cooling for Buildings - Gas	622	\$44,799	\$25,194	\$20,574	\$31,470	-8.45%	52.96%
Water and Sewage	411	\$19,739	\$19,714	\$20,667	\$20,952	1.50%	1.38%
Other Supplies and Materials	615, 660 - 689	\$16,357	\$13,974	\$17,717	\$17,045	1.03%	-3.79%
Student Transportation Services	510	\$20,823	\$39,389	\$28,182	\$16,516	-5.63%	-41.40%
Other Employee Benefits	241 - 290	\$14,781	\$14,357	\$14,834	\$15,558	1.29%	4.88%
Telephone	531	\$4,388	\$7,190	\$8,207	\$14,333	34.44%	74.65%
Teacher Retirement Fund, After 7-1-95	216	\$13,054	\$10,815	\$10,815	\$11,931	-2.22%	10.32%
Board Member Compensation	115	\$5,000	\$10,000	\$10,000	\$10,000	18.92%	0.00%
Removal of Refuse and Garbage	412	\$8,620	\$9,080	\$9,485	\$9,466	2.37%	-0.21%
Social Security Certified	212	\$8,115	\$8,240	\$8,355	\$9,175	3.12%	9.81%
Pre-2008 Object Code - Temporary Salaries	130	\$7,342	\$5,207	\$6,711	\$6,577	-2.71%	-1.99%
Severance/Early Retirement Pay	213	\$925	\$6,030	\$6,040	\$5,980	59.46%	-1.00%
Tires and Repairs	612	\$6,005	\$8,401	\$7,737	\$5,923	-0.34%	-23.45%
Data Processing Services	316	\$4,566	\$5,431	\$2,648	\$5,804	6.18%	119.18%
Workers Compensation Insurance	225	\$5,493	\$5,332	\$4,862	\$5,523	0.14%	13.58%
Dues and Fees	810	\$8,631	\$5,307	\$1,396	\$5,345	-11.29%	282.85%
Student Trans. Purch. From Another School Corp. Outside State	512	\$3,042	\$7,209	\$6,026	\$4,442	9.92%	-26.30%
Board of Education Services	318	\$13,064	\$4,045	\$228	\$4,036	-25.44%	1667.39%
Miscellaneous Objects	876 - 899	\$2,419	\$5,480	\$1,401	\$4,002	13.41%	185.55%
Vehicles	731	\$84,709	\$85,943	\$314,573	\$3,795	-53.99%	-98.79%
Light and Power - Other Than Heating and Cooling	625	\$2,391	\$3,021	\$2,619	\$2,752	3.58%	5.08%
Other Professional and Technical Services	319	\$6,842	\$8,752	\$6,411	\$2,583	-21.61%	-59.70%
Staff Services	314	\$134	\$4,035	\$1,344	\$2,218	101.83%	65.03%
Postage and Postage Machine Rental	532	\$2,205	\$2,149	\$3,089	\$1,997	-2.45%	-35.35%
Instructional Programs Improvement Services	312	\$943	\$289	\$754	\$1,840	18.19%	144.01%
Bank Service Charges	871	\$1,405	\$1,027	\$1,259	\$1,422	0.31%	12.95%
Advertising	540	\$1,357	\$2,021	\$1,605	\$1,147	-4.11%	-28.56%
Periodicals	650	\$272	\$344	\$349	\$150	-13.83%	-57.04%

Overhead and Operational Total \$2,237,401 \$2,217,318 \$2,564,317 \$2,341,814 1.15% -8.68%

Non Operational

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Interest	832	\$959,697	\$877,825	\$1,034,348	\$1,019,697	1.53%	-1.42%
Repairs and Maintenance Services	430	\$166,609	\$108,134	\$154,852	\$202,346	4.98%	30.67%
Certified Salaries	110	\$128,042	\$172,550	\$174,241	\$182,340	9.24%	4.65%
Equipment	730	\$135,358	\$97,793	\$86,259	\$98,772	-7.58%	14.51%
Improvements Other Than Buildings	715	\$5,282	\$36,896	\$103,943	\$51,385	76.60%	-50.56%
Awards	875	\$12,100	\$13,754	\$14,868	\$15,683	6.70%	5.48%
Social Security Certified	212	\$9,795	\$13,200	\$13,271	\$13,712	8.77%	3.32%
Other Professional and Technical Services	319	\$10,264	\$13,403	\$10,697	\$12,673	5.41%	18.47%
Teacher Retirement Fund, After 7-1-95	216	\$2,427	\$4,238	\$4,485	\$4,775	18.44%	6.46%
Non - Certified Salaries	120	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	0.00%
Food Purchases	614	\$1,515	\$2,265	\$1,384	\$1,905	5.89%	37.66%
Teacher Retirement Fund, Prior to 7-1-95	215	\$375	\$386	\$397	\$402	1.80%	1.31%
Social Security Noncertified	211	\$230	\$230	\$230	\$230	0.00%	0.00%
Redemption of Principal	831	\$18,063	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$7,557	\$0	\$0	\$0	-100.00%	NA
Light and Power - Other Than Heating and Cooling	625	\$27,687	\$26,770	\$14,717	\$0	-100.00%	-100.00%
Non Operational Total		\$1,487,999	\$1,370,444	\$1,616,692	\$1,606,918	1.94%	-0.60%
Grand Total		\$10,061,151	\$9,418,572	\$10,091,323	\$10,297,441	0.58%	2.04%