

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Boone Township (6460)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,310,834	\$3,276,084	\$3,000,479	\$2,940,390	-2.9%	-2.0%
Group Health Insurance	222	\$734,570	\$775,799	\$750,201	\$810,066	2.5%	8.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$489,441	\$442,315	\$522,101	\$636,565	6.8%	21.9%
Non - Certified Salaries	120	\$266,007	\$235,297	\$255,861	\$290,002	2.2%	13.3%
Social Security Certified	212	\$259,139	\$244,589	\$225,568	\$214,512	-4.6%	-4.9%
Teacher Retirement Fund, After 7-1-95	216	\$174,114	\$206,797	\$181,919	\$192,230	2.5%	5.7%
Textbooks	630	\$331,374	\$203,653	\$181,426	\$135,323	-20.1%	-25.4%
Computer Hardware	741	\$127,664	\$109,156	\$70,851	\$127,188	-0.1%	79.5%
Nonlicensed Employees	136	\$70,861	\$58,292	\$62,359	\$54,930	-6.2%	-11.9%
Operational Supplies	611	\$49,117	\$42,003	\$53,532	\$44,955	-2.2%	-16.0%
Dues and Fees	810	\$60,145	\$47,529	\$50,501	\$41,912	-8.6%	-17.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$58,095	\$66,145	\$49,004	\$41,095	-8.3%	-16.1%
Workers Compensation Insurance	225	\$14,010	\$12,535	\$15,178	\$30,284	21.3%	99.5%
Social Security Noncertified	211	\$26,820	\$22,781	\$25,078	\$26,022	-0.8%	3.8%
Content	747	\$14,059	\$33,496	\$85,883	\$23,289	13.4%	-72.9%
Severance/Early Retirement Pay	213	\$26,929	\$21,047	\$35,115	\$22,466	-4.4%	-36.0%
Other Group Insurance Authorized by Statute	224	\$26,548	\$25,128	\$21,225	\$20,675	-6.1%	-2.6%
Public Employees Retirement Fund	214	\$10,213	\$12,737	\$14,114	\$17,226	14.0%	22.1%
Equipment	730	\$0	\$6,159	\$649	\$17,119	NA	2536.2%
Other Professional and Technical Services	319	\$20,259	\$42,841	\$7,997	\$8,511	-19.5%	6.4%
Repairs and Maintenance Services	430	\$4,412	\$0	\$450	\$8,360	17.3%	1757.9%
Library Books	640	\$6,711	\$12,125	\$9,720	\$6,410	-1.1%	-34.1%
Group Life Insurance	221	\$5,204	\$4,915	\$5,154	\$4,932	-1.3%	-4.3%
Postage and Postage Machine Rental	532	\$3,315	\$3,246	\$1,635	\$3,268	-0.4%	99.9%
Travel	580	\$7,879	\$12,212	\$1,217	\$2,908	-22.1%	139.0%
Unemployment Insurance	230	\$597	\$2,254	\$0	\$1,603	28.0%	NA
Printing and Binding	550	\$1,519	\$902	\$1,099	\$683	-18.1%	-37.9%
Periodicals	650	\$909	\$0	\$500	\$33	-56.3%	-93.4%
Licensed Employees	135	\$210	\$210	\$3,185	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$16,452	\$0	\$0	\$0	-100.0%	NA
Connectivity	744	\$0	\$0	\$78	\$0	NA	-100.0%
Professional Development	748	\$0	\$4,755	\$5,950	\$0	NA	-100.0%
Wireless Equipment	743	\$0	\$5,630	\$2,685	\$0	NA	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$6,117,407</b>	<b>\$5,930,632</b>	<b>\$5,640,712</b>	<b>\$5,722,958</b>	<b>-1.7%</b>	<b>1.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$330,789	\$333,459	\$332,864	\$332,510	0.1%	-0.1%
Group Health Insurance	222	\$100,026	\$116,456	\$117,135	\$123,446	5.4%	5.4%

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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
Non - Certified Salaries	120	\$109,528	\$107,861	\$112,274	\$115,652	1.4%	3.0%
Teacher Retirement Fund, After 7-1-95	216	\$27,604	\$32,206	\$34,854	\$34,983	6.1%	0.4%
Social Security Certified	212	\$20,109	\$25,402	\$25,438	\$24,758	5.3%	-2.7%
Public Employees Retirement Fund	214	\$9,722	\$11,599	\$11,829	\$12,568	6.6%	6.3%
Operational Supplies	611	\$18,609	\$9,239	\$10,455	\$10,520	-13.3%	0.6%
Social Security Noncertified	211	\$7,900	\$7,728	\$7,996	\$8,308	1.3%	3.9%
Dues and Fees	810	\$6,406	\$4,480	\$4,637	\$3,808	-12.2%	-17.9%
Other Group Insurance Authorized by Statute	224	\$3,097	\$2,962	\$2,583	\$2,680	-3.6%	3.8%
Severance/Early Retirement Pay	213	\$3,254	\$2,919	\$3,272	\$2,521	-6.2%	-23.0%
Travel	580	\$2,327	\$1,761	\$156	\$1,297	-13.6%	731.9%
Group Life Insurance	221	\$1,246	\$1,243	\$1,005	\$983	-5.7%	-2.2%
Workers Compensation Insurance	225	\$0	\$1,150	\$950	\$500	NA	-47.4%
Equipment	730	\$330	\$324	\$0	\$225	-9.1%	NA
Other Professional and Technical Services	319	\$0	\$0	\$0	\$15	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,368	\$2,718	\$1,041	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$2,375	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$643,314</b>	<b>\$661,506</b>	<b>\$668,863</b>	<b>\$674,774</b>	<b>1.2%</b>	<b>0.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$746,195	\$711,492	\$670,513	\$713,484	-1.1%	6.4%
Heating and Cooling for Buildings - Electricity	621	\$335,049	\$287,435	\$295,385	\$361,282	1.9%	22.3%
Food Purchases	614	\$155,647	\$176,104	\$144,164	\$174,454	2.9%	21.0%
Equipment	730	\$249,652	\$6,506	\$2,950	\$173,882	-8.6%	5794.3%
Group Health Insurance	222	\$154,445	\$136,474	\$132,965	\$142,963	-1.9%	7.5%
Certified Salaries	110	\$97,869	\$97,869	\$97,898	\$141,129	9.6%	44.2%
Repairs and Maintenance Services	430	\$148,329	\$89,858	\$132,356	\$140,690	-1.3%	6.3%
Operational Supplies	611	\$111,312	\$80,785	\$86,487	\$96,467	-3.5%	11.5%
Heating and Cooling for Buildings - Gas	622	\$62,106	\$75,512	\$123,437	\$82,215	7.3%	-33.4%
Other Professional and Technical Services	319	\$157,452	\$34,955	\$76,092	\$77,844	-16.1%	2.3%
Public Employees Retirement Fund	214	\$60,168	\$71,676	\$62,265	\$71,730	4.5%	15.2%
Gasoline and Lubricants	613	\$66,463	\$72,825	\$74,455	\$57,661	-3.5%	-22.6%
Social Security Noncertified	211	\$55,796	\$53,822	\$50,682	\$54,144	-0.7%	6.8%
Dues and Fees	810	\$66,328	\$71,304	\$62,407	\$47,572	-8.0%	-23.8%
Insurance	520	\$75,542	\$64,326	\$37,646	\$38,184	-15.7%	1.4%
Water and Sewage	411	\$29,455	\$36,089	\$32,338	\$32,538	2.5%	0.6%
Other Supplies and Materials	615, 660 - 689	\$9,146	\$16,533	\$9,181	\$26,455	30.4%	188.1%
Board Member Compensation	115	\$16,750	\$15,950	\$13,650	\$25,100	10.6%	83.9%
Workers Compensation Insurance	225	\$5,339	\$6,502	\$875	\$15,269	30.0%	1645.0%
Teacher Retirement Fund, After 7-1-95	216	\$10,671	\$12,231	\$10,675	\$12,718	4.5%	19.1%

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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
Social Security Certified	212	\$6,064	\$7,444	\$7,470	\$10,683	15.2%	43.0%
Telephone	531	\$9,967	\$9,756	\$9,488	\$10,505	1.3%	10.7%
Content	747	\$38,376	\$7,908	\$26,034	\$9,288	-29.9%	-64.3%
Removal of Refuse and Garbage	412	\$15,387	\$7,485	\$7,707	\$8,064	-14.9%	4.6%
Travel	580	\$7,923	\$4,753	\$4,523	\$7,520	-1.3%	66.3%
Other Purchased Services	593	\$4,910	\$4,102	\$7,392	\$5,555	3.1%	-24.9%
Advertising	540	\$2,520	\$2,181	\$3,311	\$2,606	0.8%	-21.3%
Other Group Insurance Authorized by Statute	224	\$2,955	\$2,492	\$1,936	\$2,042	-8.8%	5.4%
Overtime Salaries	140	\$2,561	\$1,613	\$1,431	\$1,605	-11.0%	12.1%
Postage and Postage Machine Rental	532	\$2,536	\$2,659	\$1,071	\$1,592	-11.0%	48.7%
Student Transportation Services	510	\$1,185	\$1,218	\$771	\$1,183	0.0%	53.5%
Group Life Insurance	221	\$983	\$919	\$952	\$956	-0.7%	0.4%
Seldom or Non-Recurring Purchases	873	\$592	\$540	\$540	\$540	-2.3%	0.0%
Tires and Repairs	612	\$24	\$0	\$287	\$229	75.7%	-20.2%
Miscellaneous Objects	876 - 899	\$2,521	\$0	\$270	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$2,479	\$979	\$3,825	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$1,584	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,716,281</b>	<b>\$2,172,299</b>	<b>\$2,193,428</b>	<b>\$2,548,144</b>	<b>-1.6%</b>	<b>16.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,625,496	\$1,838,870	\$1,678,575	\$1,505,907	-1.9%	-10.3%
Interest	832	\$1,296,403	\$1,157,907	\$1,119,319	\$1,164,596	-2.6%	4.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$89,237	\$234,603	\$244,554	\$230,831	26.8%	-5.6%
Certified Salaries	110	\$71,934	\$75,676	\$77,222	\$71,648	-0.1%	-7.2%
Content	747	\$2,531	\$8,029	\$3,151	\$60,108	120.8%	1807.5%
Construction Services	450	\$72,283	-\$46,558	\$1,680	\$53,010	-7.5%	3055.4%
Equipment	730	\$13,439	-\$1,119	\$8,567	\$51,426	39.9%	500.3%
Non - Certified Salaries	120	\$41,368	\$31,007	\$41,810	\$31,243	-6.8%	-25.3%
Workers Compensation Insurance	225	\$5,070	\$2,500	\$2,500	\$2,500	-16.2%	0.0%
Social Security Noncertified	211	\$2,872	\$1,713	\$2,898	\$2,130	-7.2%	-26.5%
Other Professional and Technical Services	319	\$8,600	-\$1,462	\$4,223	\$325	-55.9%	-92.3%
Repairs and Maintenance Services	430	\$0	\$10,023	\$0	\$0	NA	NA
Computer Hardware	741	\$4,486	\$0	\$0	\$0	-100.0%	NA
Social Security Certified	212	\$0	\$90	\$0	\$0	NA	NA
Textbooks	630	\$3,801	\$0	\$2,355	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$232	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$3,237,752</b>	<b>\$3,311,277</b>	<b>\$3,186,854</b>	<b>\$3,173,724</b>	<b>-0.5%</b>	<b>-0.4%</b>

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Biannual Financial Report Data

M S D Boone Township (6460)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$12,714,754	\$12,075,714	\$11,689,858	\$12,119,600	-1.2%	3.7%