

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Decatur Township (5300)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$20,474,024	\$20,504,128	\$20,432,043	\$19,820,212	-0.8%	-3.0%
Group Health Insurance	222	\$3,485,645	\$3,853,339	\$3,432,272	\$3,326,795	-1.2%	-3.1%
Non - Certified Salaries	120	\$1,642,665	\$1,384,151	\$1,607,350	\$1,840,512	2.9%	14.5%
Teacher Retirement Fund, After 7-1-95	216	\$1,388,124	\$1,517,990	\$1,554,905	\$1,586,721	3.4%	2.0%
Social Security Certified	212	\$1,555,071	\$1,556,379	\$1,547,338	\$1,514,933	-0.7%	-2.1%
Other Employee Benefits	241 - 290	\$472,198	\$564,979	\$800,052	\$693,887	10.1%	-13.3%
Transfer Tuition to Ed. Service Agencies Within State	564	\$417,267	\$618,976	\$647,105	\$571,854	8.2%	-11.6%
Stipends	131	\$352,030	\$708,367	\$495,253	\$554,602	12.0%	12.0%
Pre-2008 Object Code - Temporary Salaries	130	\$560,499	\$261,129	\$533,172	\$541,421	-0.9%	1.5%
Other Professional and Technical Services	319	\$192,856	\$324,316	\$493,715	\$373,071	17.9%	-24.4%
Operational Supplies	611	\$310,757	\$348,133	\$289,095	\$287,767	-1.9%	-0.5%
Textbooks	630	\$587,514	\$257,246	\$582,857	\$208,731	-22.8%	-64.2%
Public Employees Retirement Fund	214	\$83,647	\$136,373	\$175,717	\$207,407	25.5%	18.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$270,831	\$257,233	\$238,356	\$195,486	-7.8%	-18.0%
Transfer Tuition to Other School Corps Within State	561	\$48,527	\$146,183	\$132,094	\$186,347	40.0%	41.1%
Other Supplies and Materials	615, 660 - 689	\$104,381	\$157,732	\$109,864	\$155,271	10.4%	41.3%
Social Security Noncertified	211	\$160,166	\$117,781	\$135,721	\$151,162	-1.4%	11.4%
Other Group Insurance Authorized by Statute	224	\$157,602	\$138,030	\$136,346	\$139,402	-3.0%	2.2%
Computer Hardware	741	\$789	\$0	\$1,416	\$95,994	232.1%	6678.9%
Travel	580	\$96,113	\$82,374	\$56,863	\$88,013	-2.2%	54.8%
Transfer Tuition - Other	569	\$646,747	\$56,065	\$31,600	\$37,950	-50.8%	20.1%
Content	747	\$6,000	\$0	\$18,745	\$37,112	57.7%	98.0%
Group Accident Insurance	223	\$43,018	\$43,281	\$42,164	\$36,954	-3.7%	-12.4%
Statistical Services	317	\$67,763	\$73,363	\$70,775	\$36,648	-14.2%	-48.2%
Terminal Leave	125	\$0	\$0	\$1,854	\$33,419	NA	1702.6%
Instruction Services	311	\$0	\$26,575	\$27,990	\$32,010	NA	14.4%
Group Life Insurance	221	\$30,226	\$23,817	\$21,094	\$18,328	-11.8%	-13.1%
Rentals	440	\$0	\$0	\$5,505	\$13,650	NA	148.0%
Equipment	730	\$2,057	\$3,708	\$30,825	\$9,000	44.6%	-70.8%
Dues and Fees	810	\$19,218	\$63,514	\$55,089	\$7,689	-20.5%	-86.0%
Unemployment Insurance	230	\$10,372	\$6,291	-\$3,502	\$5,253	-15.6%	-250.0%
Food Purchases	614	\$3,350	\$4,362	\$2,926	\$2,703	-5.2%	-7.6%
Instructional Programs Improvement Services	312	\$700	\$0	\$0	\$1,747	25.7%	NA
Licensed Employees	135	\$0	\$233,536	\$0	\$0	NA	NA
Workers Compensation Insurance	225	\$1,000	\$0	\$0	\$0	-100.0%	NA
Nonlicensed Employees	136	\$47	\$75	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$10,000	\$0	\$0	\$0	-100.0%	NA
Library Books	640	\$197	\$172	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$12,300	\$28,474	\$21,283	\$0	-100.0%	-100.0%

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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
Transfer Tuition to Private Sources	563	\$0	\$28,800	\$0	\$0	NA	NA
Public Employees Retirement Fund - Optional Contributions	217	\$53,659	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$195,397	\$202,305	\$87,956	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$33,462,758	\$33,729,179	\$33,815,838	\$32,812,049	-0.5%	-3.0%
Student Instructional Support							
Certified Salaries	110	\$2,622,541	\$2,453,775	\$2,352,325	\$2,577,371	-0.4%	9.6%
Non - Certified Salaries	120	\$1,002,194	\$732,693	\$882,602	\$861,061	-3.7%	-2.4%
Group Health Insurance	222	\$244,643	\$186,687	\$194,786	\$223,999	-2.2%	15.0%
Teacher Retirement Fund, After 7-1-95	216	\$213,466	\$195,986	\$187,199	\$208,286	-0.6%	11.3%
Social Security Certified	212	\$184,369	\$169,423	\$165,023	\$184,100	0.0%	11.6%
Other Employee Benefits	241 - 290	\$96,196	\$104,001	\$115,142	\$139,257	9.7%	20.9%
Other Professional and Technical Services	319	\$100,621	\$150,079	\$129,857	\$127,558	6.1%	-1.8%
Public Employees Retirement Fund	214	\$43,113	\$71,680	\$94,933	\$99,499	23.3%	4.8%
Social Security Noncertified	211	\$69,197	\$48,385	\$62,053	\$60,607	-3.3%	-2.3%
Operational Supplies	611	\$4,044	\$28,795	\$12,519	\$32,793	68.8%	161.9%
Stipends	131	\$553	\$13,351	\$18,363	\$28,237	167.3%	53.8%
Terminal Leave	125	\$0	\$0	\$12,184	\$20,764	NA	70.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,044	\$19,432	\$19,423	\$20,721	2.1%	6.7%
Travel	580	\$8,771	\$7,301	\$7,489	\$17,921	19.6%	139.3%
Equipment	730	\$0	\$11,900	\$1,736	\$13,654	NA	686.8%
Other Group Insurance Authorized by Statute	224	\$10,083	\$6,982	\$8,097	\$11,147	2.5%	37.7%
Dues and Fees	810	\$6,841	\$4,435	\$4,845	\$8,868	6.7%	83.0%
Repairs and Maintenance Services	430	\$0	\$2,625	\$10,743	\$7,357	NA	-31.5%
Unemployment Insurance	230	\$10,567	\$227	\$4,870	\$7,312	-8.8%	50.2%
Content	747	\$0	\$0	\$0	\$5,636	NA	NA
Group Accident Insurance	223	\$2,918	\$3,031	\$2,942	\$4,560	11.8%	55.0%
Group Life Insurance	221	\$7,996	\$6,476	\$4,859	\$3,915	-16.4%	-19.4%
Pre-2008 Object Code - Temporary Salaries	130	\$4,836	\$2,824	\$5,597	\$1,871	-21.1%	-66.6%
Other Public or Private Utility Services	419	\$0	\$0	\$0	\$582	NA	NA
Other Purchased Services	593	\$80	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$1,400	\$1,925	\$1,750	\$0	-100.0%	-100.0%
Public Employees Retirement Fund - Optional Contributions	217	\$39,686	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$37,270	\$37,126	\$18,071	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$4,730,430	\$4,259,138	\$4,317,410	\$4,667,075	-0.3%	8.1%
Overhead and Operational							
Non - Certified Salaries	120	\$5,996,722	\$4,273,909	\$5,601,162	\$5,957,248	-0.2%	6.4%

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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
Food Purchases	614	\$1,668,642	\$1,543,045	\$1,721,100	\$1,824,693	2.3%	6.0%
Light and Power - Other Than Heating and Cooling	625	\$214,071	\$0	\$900,665	\$1,200,874	53.9%	33.3%
Public Employees Retirement Fund	214	\$202,993	\$529,301	\$615,844	\$660,504	34.3%	7.3%
Certified Salaries	110	\$749,382	\$712,904	\$572,660	\$606,625	-5.1%	5.9%
Group Health Insurance	222	\$581,049	\$521,563	\$525,362	\$549,466	-1.4%	4.6%
Gasoline and Lubricants	613	\$598,507	\$606,446	\$504,414	\$511,174	-3.9%	1.3%
Social Security Noncertified	211	\$456,145	\$402,852	\$429,904	\$456,172	0.0%	6.1%
Insurance	520	\$415,818	\$432,325	\$412,868	\$431,127	0.9%	4.4%
Repairs and Maintenance Services	430	\$552,560	\$207,217	\$544,990	\$380,201	-8.9%	-30.2%
Operational Supplies	611	\$689,507	\$573,109	\$443,995	\$361,350	-14.9%	-18.6%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$347,490	NA	NA
Vehicles	731	\$144,000	\$32,552	\$0	\$320,756	22.2%	NA
Content	747	\$255,634	\$250,832	\$243,333	\$318,617	5.7%	30.9%
Pre-2008 Object Code - Temporary Salaries	130	\$358,940	\$267,750	\$261,687	\$317,351	-3.0%	21.3%
Heating and Cooling for Buildings - Gas	622	\$66,407	\$234,517	\$288,924	\$283,832	43.8%	-1.8%
Computer Hardware	741	\$541,914	\$757,156	\$184,753	\$222,776	-19.9%	20.6%
Workers Compensation Insurance	225	\$132,214	\$214,266	\$228,733	\$183,668	8.6%	-19.7%
Water and Sewage	411	\$150,006	\$116,873	\$125,765	\$170,088	3.2%	35.2%
Other Technology Hardware	746	\$16,585	\$188,239	\$126,578	\$153,550	74.4%	21.3%
Wireless Equipment	743	\$31,680	\$35,579	\$0	\$149,772	47.5%	NA
Telephone	531	\$25,913	\$29,076	\$60,669	\$130,901	49.9%	115.8%
Other Public or Private Utility Services	419	\$1,259,679	\$1,464,096	\$386,849	\$117,324	-44.8%	-69.7%
Other Professional and Technical Services	319	\$257,167	\$255,491	\$120,358	\$106,963	-19.7%	-11.1%
Equipment	730	\$8,697	\$50,610	\$58,244	\$90,247	79.5%	54.9%
Miscellaneous Objects	876 - 899	\$60,294	\$185,083	\$47,835	\$84,366	8.8%	76.4%
Other Employee Benefits	241 - 290	\$50,226	\$90,867	\$61,938	\$71,575	9.3%	15.6%
Terminal Leave	125	\$0	\$1,186,350	\$151,925	\$67,008	NA	-55.9%
Removal of Refuse and Garbage	412	\$44,619	\$54,476	\$55,253	\$60,124	7.7%	8.8%
Dues and Fees	810	\$30,099	\$46,578	\$48,599	\$53,348	15.4%	9.8%
Travel	580	\$50,931	\$40,932	\$29,856	\$49,875	-0.5%	67.1%
Teacher Retirement Fund, After 7-1-95	216	\$50,429	\$45,215	\$35,352	\$46,601	-2.0%	31.8%
Tires and Repairs	612	\$24,250	\$40,128	\$20,384	\$44,514	16.4%	118.4%
Social Security Certified	212	\$42,902	\$42,304	\$39,454	\$38,748	-2.5%	-1.8%
Board of Education Services	318	\$88,225	\$53,118	\$26,905	\$34,490	-20.9%	28.2%
Other Purchased Services	593	\$39,257	\$27,979	\$30,578	\$33,940	-3.6%	11.0%
Student Transportation Services	510	\$0	\$0	\$0	\$31,695	NA	NA
Printing and Binding	550	\$0	\$0	\$0	\$24,481	NA	NA
Board Member Compensation	115	\$18,130	\$21,607	\$20,584	\$19,444	1.8%	-5.5%
Other Group Insurance Authorized by Statute	224	\$30,837	\$18,498	\$18,549	\$18,968	-11.4%	2.3%
Advertising	540	\$4,811	\$6,358	\$5,362	\$9,226	17.7%	72.0%

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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
Group Life Insurance	221	\$11,630	\$9,716	\$10,960	\$8,781	-6.8%	-19.9%
Rentals	440	\$0	\$0	\$10,100	\$7,350	NA	-27.2%
Professional Development	748	\$4,281	\$4,184	\$10,218	\$6,863	12.5%	-32.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,616	\$8,468	\$7,079	\$5,002	-12.7%	-29.3%
Stipends	131	\$25,160	\$19,785	\$5,737	\$3,551	-38.7%	-38.1%
Group Accident Insurance	223	\$2,955	\$1,546	\$1,853	\$3,449	3.9%	86.2%
Other Supplies and Materials	615, 660 - 689	\$158,076	\$4,931	\$10,554	\$2,858	-63.3%	-72.9%
Unemployment Insurance	230	\$60,540	\$16,241	\$13,032	\$2,336	-55.7%	-82.1%
Nonlicensed Employees	136	\$650	\$746	\$0	\$0	-100.0%	NA
Connectivity	744	\$6,110	\$7,709	\$687	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$34,970	\$0	\$0	\$0	-100.0%	NA
Construction Services	450	\$15,882	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$2,150	\$825	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund - Optional Contributions	217	\$309,144	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$18,821	\$64,323	\$9,648	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$16,568,225	\$15,697,671	\$15,031,300	\$16,581,358	0.0%	10.3%
Non Operational							
Redemption of Principal	831	\$6,604,143	\$7,614,874	\$7,010,000	\$8,440,000	6.3%	20.4%
Interest	832	\$7,112,523	\$7,017,978	\$6,332,673	\$4,696,976	-9.9%	-25.8%
Repairs and Maintenance Services	430	\$602,991	\$756,445	\$345,965	\$1,099,359	16.2%	217.8%
Construction Services	450	\$0	\$0	\$0	\$620,320	NA	NA
Equipment	730	\$684,318	\$451,199	\$345,986	\$570,978	-4.4%	65.0%
Other Professional and Technical Services	319	\$28,017	\$9,515	\$44,293	\$403,892	94.9%	811.9%
Rentals	440	\$1,032,272	\$553,671	\$38,775	\$367,464	-22.8%	847.7%
Non - Certified Salaries	120	\$127,644	\$95,141	\$112,491	\$191,838	10.7%	70.5%
Pre-2008 Object Code - Temporary Salaries	130	\$183,164	\$177,752	\$171,040	\$180,984	-0.3%	5.8%
Operational Supplies	611	\$81,319	\$128,753	\$123,422	\$166,508	19.6%	34.9%
Certified Salaries	110	\$550	\$0	\$35,787	\$43,601	198.4%	21.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$33,300	NA	NA
Cleaning Services	420	\$24,060	\$25,615	\$17,260	\$29,388	5.1%	70.3%
Social Security Noncertified	211	\$22,059	\$19,607	\$20,232	\$27,934	6.1%	38.1%
Public Employees Retirement Fund	214	\$5,070	\$8,696	\$11,400	\$20,124	41.2%	76.5%
Stipends	131	\$103,466	\$83,925	\$34,236	\$18,742	-34.8%	-45.3%
Group Health Insurance	222	\$9,521	\$8,771	\$7,614	\$8,899	-1.7%	16.9%
Teacher Retirement Fund, After 7-1-95	216	\$9,849	\$9,528	\$6,891	\$6,016	-11.6%	-12.7%
Other Technology Hardware	746	\$90,522	\$307,270	\$0	\$5,943	-49.4%	NA
Postage and Postage Machine Rental	532	\$3,282	\$6,393	\$6,926	\$5,316	12.8%	-23.2%
Social Security Certified	212	\$8,063	\$7,907	\$5,130	\$4,442	-13.8%	-13.4%

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M S D Decatur Township (5300)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$0	\$0	\$0	\$1,701	NA	NA
Content	747	\$0	\$81,074	\$0	\$800	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$725	NA	NA
Other Group Insurance Authorized by Statute	224	\$171	\$171	\$171	\$212	5.5%	24.1%
Group Life Insurance	221	\$90	\$61	\$53	\$137	11.1%	161.2%
Unemployment Insurance	230	\$2,106	\$0	\$0	\$127	-50.5%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$396	\$450	\$45	\$74	-34.2%	67.0%
Computer Hardware	741	\$677,359	\$6,736	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$45,945	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$4,668	\$14,790	\$1,004	\$0	-100.0%	-100.0%
Awards	875	\$2,500	\$2,700	\$2,800	\$0	-100.0%	-100.0%
Dues and Fees	810	\$3,356	\$3,356	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund - Optional Contributions	217	\$4,435	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$17,473,860	\$17,392,377	\$14,674,191	\$16,945,802	-0.8%	15.5%
Grand Total		\$72,235,273	\$71,078,366	\$67,838,739	\$71,006,284	-0.4%	4.7%