

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
M S D North Posey Co Schools (6600)

M S D North Posey Co Schools (6600)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,322,171	\$5,634,581	\$4,796,752	\$4,521,493	-4%	-6%
Group Health Insurance (222)	\$707,193	\$685,168	\$612,838	\$651,909	-2%	6%
Noncertified Salaries (120)	\$500,677	\$482,305	\$440,354	\$474,384	-1%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$282,740	\$317,538	\$330,223	\$371,883	7%	13%
Social Security-Certified Employee Retirement (212)	\$387,854	\$405,397	\$353,988	\$345,297	-3%	-2%
Computer Hardware (741)	\$49,053	\$49,774	\$109,553	\$252,240	51%	130%
Stipends (131)	\$0	\$0	\$0	\$222,012	N/A	N/A
Textbooks (630)	\$206,212	\$156,621	\$107,678	\$170,613	-5%	58%
Licensed Employees Temporary Salaries (135)	\$99,283	\$84,933	\$99,304	\$92,781	-2%	-7%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$14,456	\$12,754	\$66,960	\$71,403	49%	7%
Operational Supplies (611)	\$83,150	\$80,999	\$52,026	\$51,677	-11%	-1%
Purchased Property Services; Rentals (440)	\$7,089	\$14,177	\$57,516	\$50,428	63%	-12%
Other Employee Benefits (241 to 290)	\$44,089	\$241,085	\$43,742	\$43,362	0%	-1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$87,253	\$79,973	\$49,256	\$35,459	-20%	-28%
Social Security-Noncertified Employee Retirement (211)	\$32,885	\$31,808	\$31,132	\$33,569	1%	8%
Severance/Early Retirement Pay (213)	\$69,729	\$54,190	\$40,087	\$30,848	-18%	-23%
Connectivity (744)	\$21,755	\$14,473	\$11,891	\$28,166	7%	137%
Other Technology Hardware (746)	\$4,164	\$15,928	\$20,423	\$21,708	51%	6%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$15,097	\$20,478	N/A	36%
Public Employees Retirement Fund (214)	\$14,982	\$17,980	\$18,173	\$20,366	8%	12%
Other Purchased Professional and Technical Services (319)	\$29,230	\$25,923	\$9,869	\$14,480	-16%	47%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$15,772	\$15,372	\$13,263	\$12,695	-5%	-4%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$13,681	\$11,758	\$20,303	\$11,345	-5%	-44%
Group Life Insurance (221)	\$14,037	\$12,950	\$11,245	\$11,063	-6%	-2%
Other General Supplies (615, 660 to 689)	\$3,428	\$340	\$297	\$6,770	19%	> 500%
Travel (580)	\$10,740	\$7,390	\$9,447	\$5,563	-15%	-41%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$2,205	\$4,986	N/A	126%
Purchased Professional and Technical Pupil Services (313)	\$13,294	\$18,637	\$3,567	\$3,043	-31%	-15%
Library Books (640)	\$4,837	\$4,438	\$4,121	\$2,744	-13%	-33%
Dues and Fees (810)	\$1,457	\$970	\$0	\$950	-10%	N/A
Periodicals (650)	\$1,320	\$943	\$469	\$806	-12%	72%
Purchased Professional and Technical Instruction Services (311)	\$350	\$7,077	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$191	\$456	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$120	\$698	\$0	\$0	-100%	N/A
Equipment (730)	\$11,000	\$43,141	\$4,618	\$0	-100%	-100%

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Unemployment compensation (230)	\$1,679	\$1,961	-\$85	\$0	-100%	N/A
Technology Related Professional Development (748)	\$9,638	\$1,803	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$8,604	\$17,508	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,074,114	\$8,551,047	\$7,336,312	\$7,584,521	-2%	3%
Student Instructional Support						
Certified Salaries (110)	\$723,673	\$746,850	\$577,208	\$587,230	-5%	2%
Noncertified Salaries (120)	\$307,314	\$347,578	\$352,809	\$390,971	6%	11%
Group Health Insurance (222)	\$166,602	\$171,972	\$170,685	\$189,323	3%	11%
Public Employees Retirement Fund (214)	\$29,908	\$35,803	\$42,011	\$45,102	11%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$52,411	\$52,557	\$40,218	\$44,845	-4%	12%
Social Security-Certified Employee Retirement (212)	\$53,523	\$54,219	\$42,914	\$44,127	-5%	3%
Social Security-Noncertified Employee Retirement (211)	\$21,190	\$22,693	\$24,380	\$25,055	4%	3%
Stipends (131)	\$0	\$0	\$0	\$18,907	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$30,133	\$24,383	\$45,913	\$13,272	-19%	-71%
Operational Supplies (611)	\$17,864	\$24,197	\$10,321	\$11,893	-10%	15%
Travel (580)	\$7,135	\$7,850	\$8,173	\$10,045	9%	23%
Purchased Professional and Technnical Pupil Services (313)	\$14,375	\$4,635	\$12,598	\$7,847	-14%	-38%
Other Employee Benefits (241 to 290)	\$6,111	\$8,539	\$5,213	\$5,333	-3%	2%
Purchased Professional and Technnical Statistical Services (317)	\$0	\$0	\$0	\$5,000	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,509	\$6,989	\$4,677	\$4,773	-7%	2%
Postage and Postage Machine Rental (532)	\$2,708	\$2,490	\$2,236	\$2,886	2%	29%
Equipment (730)	\$0	\$60	\$0	\$2,571	N/A	N/A
Group Life Insurance (221)	\$2,746	\$2,726	\$2,530	\$2,454	-3%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,814	\$2,565	\$2,276	\$2,406	-4%	6%
Dues and Fees (810)	\$1,345	\$1,375	\$1,350	\$1,445	2%	7%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$249	\$0	\$0	N/A	N/A
Periodicals (650)	\$0	\$396	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$1,446,360	\$1,518,125	\$1,345,512	\$1,415,485	-1%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$1,223,665	\$1,288,469	\$1,185,305	\$1,183,535	-1%	0%
Light and Power - Other than Heating and Cooling (625)	\$348,999	\$389,273	\$303,241	\$297,123	-4%	-2%
Food Purchases (614)	\$247,348	\$270,498	\$253,830	\$236,327	-1%	-7%
Group Health Insurance (222)	\$224,539	\$208,633	\$152,239	\$216,847	-1%	42%
Vehicles (731)	\$0	\$252,924	\$261,669	\$175,719	N/A	-33%

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Gasoline and Lubricants (613)	\$114,143	\$162,906	\$157,207	\$167,906	10%	7%
Operational Supplies (611)	\$190,921	\$134,000	\$145,359	\$162,508	-4%	12%
Other Purchased Professional and Technical Services (319)	\$30,510	\$53,941	\$63,152	\$141,158	47%	124%
Certified Salaries (110)	\$209,858	\$213,942	\$113,868	\$115,406	-14%	1%
Public Employees Retirement Fund (214)	\$69,691	\$77,553	\$82,423	\$86,446	6%	5%
Social Security-Noncertified Employee Retirement (211)	\$83,571	\$89,389	\$85,810	\$85,829	1%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$125,347	\$62,295	\$76,975	\$79,161	-11%	3%
Heating and Cooling for Buildings - Gas (622)	\$72,124	\$59,594	\$53,187	\$71,180	0%	34%
Purchased Property Services; Repairs and Maintenance Services (430)	\$56,139	\$75,294	\$53,180	\$66,829	4%	26%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$36,900	\$30,734	\$26,584	\$41,537	3%	56%
Telephone (531)	\$32,486	\$31,683	\$30,008	\$29,801	-2%	-1%
Stipends (131)	\$0	\$0	\$0	\$25,300	N/A	N/A
Equipment (730)	\$7,722	\$11,761	\$27,188	\$25,120	34%	-8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,271	\$11,872	\$16,224	\$23,208	45%	43%
Other General Supplies (615, 660 to 689)	\$10,783	\$17,040	\$14,802	\$22,171	20%	50%
Utility Services Water and Sewage (411)	\$22,631	\$24,828	\$23,699	\$19,530	-4%	-18%
Purchased Professional and Technical Board of Education Services (318)	\$5,551	\$16,944	\$15,650	\$17,325	33%	11%
Board Members Compensation (115)	\$16,000	\$16,000	\$16,000	\$16,000	0%	0%
Other Employee Benefits (241 to 290)	\$5,402	\$31,059	\$13,129	\$13,835	27%	5%
Utility Services Removal of Refuse and Garbage (412)	\$12,746	\$11,610	\$11,397	\$13,062	1%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$22,019	\$22,428	\$11,956	\$12,117	-14%	1%
Travel (580)	\$17,192	\$21,520	\$8,480	\$10,771	-11%	27%
Improvements Other Than Buildings (715)	-\$57,047	\$0	\$1,724	\$9,617	N/A	458%
Computer Hardware (741)	\$2,994	\$22,664	\$13,192	\$9,048	32%	-31%
Social Security-Certified Employee Retirement (212)	\$15,746	\$15,999	\$8,492	\$8,735	-14%	3%
Connectivity (744)	\$5,138	\$5,551	\$7,202	\$6,225	5%	-14%
Dues and Fees (810)	\$13,340	\$22,642	\$5,308	\$4,837	-22%	-9%
Advertising (540)	\$2,831	\$3,499	\$1,754	\$4,717	14%	169%
Group Life Insurance (221)	\$3,431	\$2,996	\$2,492	\$2,487	-8%	0%
Tires and Repairs (612)	\$5,217	\$7,403	\$1,712	\$1,434	-28%	-16%
Postage and Postage Machine Rental (532)	\$2,399	\$2,303	\$1,136	\$1,225	-15%	8%
Textbooks (630)	\$1,536	\$1,781	\$1,751	\$1,036	-9%	-41%
Telecommunications Equipment (745)	\$0	\$390	\$1,253	\$753	N/A	-40%
Other Purchased Services (593)	\$0	\$350	\$320	\$600	N/A	88%
Official Bond Premiums (525)	\$1,152	\$0	\$1,152	\$576	-16%	-50%
Purchased Property Services; Rentals (440)	\$0	\$0	\$1,048	\$370	N/A	-65%

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Purchased Professional and Technical Staff Services (314)	\$118	\$1,372	\$0	\$219	17%	N/A
Purchased Services; Student Transportation Services (510)	\$5,992	\$2,938	\$76	\$182	-58%	139%
Miscellaneous Objects (876 to 899)	\$12	\$12	\$17	\$55	46%	221%
Bank Service Charges (871)	\$0	\$0	\$0	\$6	N/A	N/A
Wireless Equipment (743)	\$0	\$1,498	\$835	\$0	N/A	-100%
Other purchased property services (490 to 499)	\$0	\$0	\$100	\$0	N/A	-100%
Unemployment compensation (230)	\$0	\$0	\$1,305	\$0	N/A	-100%
Late Payments (872)	\$0	\$0	\$290	\$0	N/A	-100%
Pre-2008 object code - Other Employee Benefits (240)	\$7,751	\$7,858	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,202,166	\$3,685,447	\$3,253,721	\$3,407,874	2%	5%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$315,353	\$793,722	\$729,044	\$1,014,497	34%	39%
Redemption of Principal (831)	\$943,000	\$940,000	\$975,000	\$1,010,000	2%	4%
Interest on Bonds or Notes (832)	\$471,797	\$393,089	\$363,120	\$331,153	-8%	-9%
Certified Salaries (110)	\$117,496	\$121,340	\$121,815	\$102,330	-3%	-16%
Purchased Property Services; Rentals (440)	\$32,415	\$32,164	\$85,682	\$85,140	27%	-1%
Noncertified Salaries (120)	\$70,211	\$53,540	\$40,022	\$53,799	-6%	34%
Equipment (730)	\$58,262	\$91,195	\$24,564	\$28,604	-16%	16%
Other Purchased Professional and Technical Services (319)	\$27,755	\$27,057	\$75,489	\$27,617	0%	-63%
Purchased Property Services; Repairs and Maintenance Services (430)	\$14,244	\$19,068	\$32,507	\$26,896	17%	-17%
Computer Hardware (741)	\$0	\$415	\$22,552	\$13,699	N/A	-39%
Improvements Other Than Buildings (715)	\$91,465	\$75,615	\$13,903	\$13,376	-38%	-4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$9,250	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$8,587	\$9,158	\$10,094	\$8,513	0%	-16%
Social Security-Certified Employee Retirement (212)	\$8,987	\$9,268	\$9,318	\$7,829	-3%	-16%
Operational Supplies (611)	\$11,882	\$34,167	\$3,628	\$5,354	-18%	48%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$580	\$1,125	\$1,192	\$5,201	73%	336%
Awards (875)	\$3,311	\$174,118	\$4,313	\$4,314	7%	0%
Connectivity (744)	\$0	\$2,907	\$724	\$4,218	N/A	483%
Social Security-Noncertified Employee Retirement (211)	\$5,371	\$4,065	\$3,062	\$4,116	-6%	34%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	\$3,540	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$789	\$754	\$773	\$634	-5%	-18%
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$37	N/A	N/A
Bank Service Charges (871)	\$6,064	\$4,408	\$4,763	\$0	-100%	-100%
Unemployment compensation (230)	\$377	\$0	\$0	\$0	-100%	N/A

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Textbooks (630)	\$1,498	\$0	\$0	\$0	-100%	N/A
Buildings (720)	\$0	\$0	\$98,500	\$0	N/A	-100%
Vehicles (731)	\$21,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$26,096	\$12,373	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$0	\$99	\$0	N/A	-100%
Nonoperational Total	\$2,236,537	\$2,799,548	\$2,620,163	\$2,760,116	5%	5%
Grand Total	\$14,959,177	\$16,554,167	\$14,555,708	\$15,167,996	0%	4%