

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Madison Consolidated Schools (3995)

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	\$10,426,007	\$9,763,399	\$8,789,237	\$9,089,378	-3.4%	3.4%
Non - Certified Salaries	120	\$865,915	\$755,360	\$722,710	\$984,433	3.3%	36.2%
Group Health Insurance	222	\$1,267,763	\$1,253,955	\$685,260	\$868,195	-9.0%	26.7%
Social Security Certified	212	\$769,448	\$733,045	\$654,265	\$665,882	-3.5%	1.8%
Teacher Retirement Fund, After 7-1-95	216	\$511,413	\$502,897	\$458,421	\$505,954	-0.3%	10.4%
Textbooks	630	\$425,348	\$529,474	\$661,778	\$329,525	-6.2%	-50.2%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,228,509	\$1,072,292	\$950,500	\$303,856	-29.5%	-68.0%
Transfer Tuition to Other School Corps Within State	561	\$202,526	\$222,779	\$150,174	\$264,812	6.9%	76.3%
Operational Supplies	611	\$259,782	\$250,092	\$247,347	\$239,198	-2.0%	-3.3%
Other Employee Benefits	241 - 290	\$34,177	\$24,620	\$28,680	\$189,891	53.5%	562.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$187,441	\$165,279	\$148,574	\$147,658	-5.8%	-0.6%
Public Employees Retirement Fund	214	\$84,692	\$79,260	\$79,366	\$135,779	12.5%	71.1%
Licensed Employees	135	\$176,770	\$206,166	\$120,966	\$126,190	-8.1%	4.3%
Instructional Programs Improvement Services	312	\$36,441	\$25,407	\$113,872	\$114,260	33.1%	0.3%
Equipment	730	\$2,054	\$6,800	\$13,667	\$98,849	163.4%	623.3%
Travel	580	\$27,761	\$64,331	\$125,974	\$97,619	36.9%	-22.5%
Social Security Noncertified	211	\$63,027	\$55,244	\$53,230	\$76,080	4.8%	42.9%
Content	747	\$29,833	\$76,896	\$71,428	\$72,059	24.7%	0.9%
Workers Compensation Insurance	225	\$46,197	\$33,579	\$44,111	\$38,113	-4.7%	-13.6%
Group Life Insurance	221	\$45,123	\$36,611	\$33,315	\$29,869	-9.8%	-10.3%
Nonlicensed Employees	136	\$40,873	\$33,473	\$31,562	\$24,244	-12.2%	-23.2%
Computer Hardware	741	\$40,317	\$15,820	\$35,639	\$18,294	-17.9%	-48.7%
Library Books	640	\$26,684	\$16,567	\$18,728	\$17,269	-10.3%	-7.8%
Dues and Fees	810	\$15,672	\$14,393	\$14,452	\$13,647	-3.4%	-5.6%
Pupil Services	313	\$104,048	\$108,281	\$14,318	\$10,629	-43.5%	-25.8%
Other Professional and Technical Services	319	\$18,438	\$14,660	\$14,779	\$9,623	-15.0%	-34.9%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$9,360	NA	NA
Periodicals	650	\$5,048	\$4,661	\$3,976	\$8,341	13.4%	109.8%
Repairs and Maintenance Services	430	\$5,544	\$5,660	\$2,936	\$355	-49.7%	-87.9%
Instruction Services	311	\$0	\$0	\$0	\$354	NA	NA
Postage and Postage Machine Rental	532	\$49	\$0	\$0	\$141	30.1%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$31	NA	NA
Miscellaneous Objects	876 - 899	\$100	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$21,478	\$1,535	\$18,706	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$150	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$250	\$0	\$0	NA	NA
Professional Development	748	\$0	\$0	\$2,425	\$0	NA	-100.0%
Wireless Equipment	743	\$599	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$0	\$0	\$3,500	\$0	NA	-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
Gasoline and Lubricants	613	\$186	-\$40	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$16,969,411	\$16,072,746	\$14,313,894	\$14,489,886	-3.9%	1.2%
Student Instructional Support							
Certified Salaries	110	\$1,035,959	\$1,007,773	\$943,313	\$1,134,254	2.3%	20.2%
Non - Certified Salaries	120	\$493,020	\$477,559	\$464,783	\$654,528	7.3%	40.8%
Group Health Insurance	222	\$234,848	\$221,838	\$132,314	\$169,903	-7.8%	28.4%
Public Employees Retirement Fund	214	\$59,543	\$61,566	\$62,865	\$104,821	15.2%	66.7%
Social Security Certified	212	\$72,533	\$73,173	\$68,374	\$75,708	1.1%	10.7%
Teacher Retirement Fund, After 7-1-95	216	\$59,993	\$71,673	\$67,540	\$73,413	5.2%	8.7%
Social Security Noncertified	211	\$33,506	\$33,500	\$31,769	\$52,757	12.0%	66.1%
Other Employee Benefits	241 - 290	\$1,760	\$4,886	\$14,100	\$45,065	124.9%	219.6%
Instruction Services	311	\$0	\$0	\$0	\$37,035	NA	NA
Operational Supplies	611	\$17,831	\$17,854	\$15,990	\$22,211	5.6%	38.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,704	\$9,755	\$9,002	\$12,410	-2.4%	37.9%
Travel	580	\$5,773	\$3,484	\$4,823	\$11,431	18.6%	137.0%
Postage and Postage Machine Rental	532	\$6,783	\$8,347	\$8,370	\$6,933	0.5%	-17.2%
Group Life Insurance	221	\$6,460	\$5,090	\$16,467	\$6,392	-0.3%	-61.2%
Workers Compensation Insurance	225	\$7,070	\$5,071	\$6,605	\$6,358	-2.6%	-3.7%
Other Professional and Technical Services	319	\$4,466	\$4,544	\$4,648	\$4,779	1.7%	2.8%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$1,788	NA	NA
Instructional Programs Improvement Services	312	\$1,310	\$0	\$0	\$350	-28.1%	NA
Equipment	730	\$0	\$0	\$0	\$108	NA	NA
Licensed Employees	135	\$0	\$0	\$0	\$38	NA	NA
Dues and Fees	810	\$1,300	\$0	\$0	\$35	-59.5%	NA
Student Instructional Support Total		\$2,055,860	\$2,006,113	\$1,850,963	\$2,420,317	4.2%	30.8%
Overhead and Operational							
Non - Certified Salaries	120	\$2,504,113	\$2,306,966	\$2,289,379	\$2,405,550	-1.0%	5.1%
Food Purchases	614	\$508,273	\$481,612	\$505,517	\$553,856	2.2%	9.6%
Equipment	730	\$459,406	\$106,647	\$386,585	\$436,214	-1.3%	12.8%
Light and Power - Other Than Heating and Cooling	625	\$259,981	\$326,441	\$315,673	\$423,345	13.0%	34.1%
Computer Hardware	741	\$399,517	\$192,675	\$234,651	\$402,949	0.2%	71.7%
Public Employees Retirement Fund	214	\$269,277	\$268,600	\$263,208	\$308,990	3.5%	17.4%
Insurance	520	\$275,661	\$229,121	\$244,807	\$305,903	2.6%	25.0%
Content	747	\$194,843	\$348,835	\$177,239	\$259,714	7.4%	46.5%
Certified Salaries	110	\$288,661	\$311,785	\$236,484	\$249,399	-3.6%	5.5%
Gasoline and Lubricants	613	\$296,694	\$272,482	\$268,644	\$198,546	-9.6%	-26.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Repairs and Maintenance Services	430	\$70,204	\$26,289	\$125,132	\$197,836	29.6%	58.1%
Group Health Insurance	222	\$1,177,678	\$1,351,286	\$683,956	\$197,457	-36.0%	-71.1%
Heating and Cooling for Buildings - Electricity	621	\$267,300	\$327,410	\$332,573	\$177,787	-9.7%	-46.5%
Social Security Noncertified	211	\$182,998	\$175,271	\$173,644	\$176,670	-0.9%	1.7%
Operational Supplies	611	\$187,275	\$169,563	\$177,430	\$158,079	-4.1%	-10.9%
Heating and Cooling for Buildings - Gas	622	\$55,008	\$42,856	\$72,727	\$108,669	18.6%	49.4%
Telephone	531	\$33,794	\$51,345	\$68,447	\$70,681	20.3%	3.3%
Workers Compensation Insurance	225	\$82,339	\$60,725	\$52,756	\$56,391	-9.0%	6.9%
Water and Sewage	411	\$52,855	\$52,213	\$53,910	\$53,833	0.5%	-0.1%
Other Employee Benefits	241 - 290	\$28,768	\$47,265	\$32,382	\$53,037	16.5%	63.8%
Other Purchased Services	593	\$0	\$0	\$10,000	\$52,338	NA	423.4%
Other Supplies and Materials	615, 660 - 689	\$63,509	\$85,806	\$27,382	\$42,240	-9.7%	54.3%
Other Purchased Property Services	490 - 499	\$0	\$0	\$4,689	\$32,000	NA	582.4%
Instructional Programs Improvement Services	312	\$42,632	\$42,809	\$20,954	\$29,061	-9.1%	38.7%
Removal of Refuse and Garbage	412	\$35,991	\$33,861	\$33,259	\$26,676	-7.2%	-19.8%
Travel	580	\$9,997	\$26,658	\$17,331	\$24,479	25.1%	41.2%
Gas - Other than heating and Cooling	626	\$66,906	\$71,167	\$108,680	\$23,572	-23.0%	-78.3%
Social Security Certified	212	\$22,411	\$23,301	\$17,199	\$18,228	-5.0%	6.0%
Other Professional and Technical Services	319	\$22,024	\$21,535	\$14,966	\$17,026	-6.2%	13.8%
Heating and Cooling for Buildings - Fuel Oil	623	\$46,540	\$36,577	\$25,831	\$15,784	-23.7%	-38.9%
Tires and Repairs	612	\$11,692	\$11,886	\$18,898	\$14,963	6.4%	-20.8%
Board Member Compensation	115	\$17,500	\$13,967	\$15,350	\$14,650	-4.3%	-4.6%
Student Transportation Services	510	\$27,604	\$28,491	\$34,254	\$14,100	-15.5%	-58.8%
Teacher Retirement Fund, After 7-1-95	216	\$269,043	\$236,804	\$14,894	\$13,715	-52.5%	-7.9%
Miscellaneous Objects	876 - 899	\$0	\$0	\$7,929	\$11,304	NA	42.6%
Board of Education Services	318	\$13,902	\$21,497	\$10,432	\$11,285	-5.1%	8.2%
Dues and Fees	810	\$6,035	\$9,108	\$11,160	\$10,989	16.2%	-1.5%
Group Life Insurance	221	\$11,115	\$9,050	\$36,999	\$9,351	-4.2%	-74.7%
Postage and Postage Machine Rental	532	\$5,504	\$10,762	\$5,408	\$9,097	13.4%	68.2%
Unemployment Insurance	230	\$97,205	\$51,159	\$19,814	\$5,476	-51.3%	-72.4%
Nonlicensed Employees	136	\$19,433	\$24,823	\$35,609	\$5,220	-28.0%	-85.3%
Advertising	540	\$5,117	\$3,968	\$6,483	\$4,682	-2.2%	-27.8%
Construction Services	450	\$0	\$0	\$0	\$3,978	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,455	\$2,965	\$2,839	\$3,555	0.7%	25.2%
Official Bond Premiums	525	\$1,800	\$1,600	\$2,175	\$2,750	11.2%	26.4%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$2,141	NA	NA
Printing and Binding	550	\$0	\$0	\$1,486	\$1,889	NA	27.1%
Bank Service Charges	871	\$1,298	\$1,333	\$1,252	\$1,164	-2.7%	-7.0%
Other Communication Services	533 - 539	\$854	\$893	\$898	\$940	2.5%	4.7%
Severance/Early Retirement Pay	213	\$180,000	\$0	\$0	\$0	-100.0%	NA

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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
Staff Services	314	\$600	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$8,576,811	\$7,919,406	\$7,201,313	\$7,217,558	-4.2%	0.2%
Non Operational							
Redemption of Principal	831	\$3,366,758	\$3,834,500	\$4,857,682	\$3,135,529	-1.8%	-35.5%
Interest	832	\$986,926	\$539,015	\$67,934	\$267,064	-27.9%	293.1%
Construction Services	450	\$2,060,991	\$1,226,805	\$1,729,258	\$245,680	-41.2%	-85.8%
Miscellaneous Objects	876 - 899	\$0	\$101,692	\$0	\$230,746	NA	NA
Instructional Programs Improvement Services	312	\$107,223	\$97,538	\$112,260	\$109,666	0.6%	-2.3%
Certified Salaries	110	\$80,336	\$93,996	\$80,320	\$86,429	1.8%	7.6%
Equipment	730	\$85,837	\$69,933	\$60,202	\$75,818	-3.1%	25.9%
Non - Certified Salaries	120	\$17,292	\$71,328	\$108,935	\$63,376	38.4%	-41.8%
Operational Supplies	611	\$7,543	\$18,427	\$42,054	\$30,427	41.7%	-27.6%
Land and Easements	710	\$111,999	\$61,323	\$57,253	\$29,184	-28.6%	-49.0%
Vehicles	731	\$1,983	\$0	\$0	\$20,800	80.0%	NA
Other Professional and Technical Services	319	\$3,700	\$4,080	\$4,705	\$15,213	42.4%	223.3%
Travel	580	\$7,253	\$7,001	\$7,000	\$8,000	2.5%	14.3%
Social Security Certified	212	\$6,146	\$7,434	\$6,420	\$6,997	3.3%	9.0%
Public Employees Retirement Fund	214	\$2,208	\$5,766	\$3,539	\$5,599	26.2%	58.2%
Teacher Retirement Fund, After 7-1-95	216	\$4,022	\$5,891	\$4,136	\$4,830	4.7%	16.8%
Social Security Noncertified	211	\$1,323	\$5,457	\$8,459	\$4,449	35.4%	-47.4%
Nonlicensed Employees	136	\$0	\$2,015	\$2,846	\$2,588	NA	-9.1%
Awards	875	\$1,750	\$1,575	\$1,500	\$1,825	1.1%	21.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$662	\$611	\$670	\$1,096	13.4%	63.6%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$1,013	NA	NA
Other Supplies and Materials	615. 660 - 689	\$338	\$150	\$154	\$726	21.0%	369.9%
Group Health Insurance	222	\$0	\$6,025	\$2,211	\$301	NA	-86.4%
Advertising	540	\$0	\$643	\$0	\$246	NA	NA
Group Life Insurance	221	\$0	\$80	\$285	\$191	NA	-33.0%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$30	NA	NA
Repairs and Maintenance Services	430	\$36,245	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$1,185	\$758	\$0	NA	-100.0%
Contributions & Donations to Outside Organizations	570	\$0	\$149,398	\$0	\$0	NA	NA
Non Operational Total		\$6,890,534	\$6,311,867	\$7,158,580	\$4,347,820	-10.9%	-39.3%
Grand Total		\$34,492,617	\$32,310,131	\$30,524,749	\$28,475,581	-4.7%	-6.7%