

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Rush County Schools (6995)**

| 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            | \$7,956,733         | \$7,956,540         | \$7,814,654         | \$7,644,001         | -1.0%                  | -2.2%                       |
| Non - Certified Salaries                                 | 120            | \$856,929           | \$910,838           | \$934,099           | \$992,973           | 3.8%                   | 6.3%                        |
| Group Health Insurance                                   | 222            | \$1,105,026         | \$1,054,102         | \$361,332           | \$974,438           | -3.1%                  | 169.7%                      |
| Social Security Certified                                | 212            | \$549,423           | \$543,137           | \$550,486           | \$536,140           | -0.6%                  | -2.6%                       |
| Other Employee Benefits                                  | 241 - 290      | \$107,025           | \$115,486           | \$266,604           | \$514,898           | 48.1%                  | 93.1%                       |
| Teacher Retirement Fund, After 7-1-95                    | 216            | \$413,373           | \$523,613           | \$474,638           | \$498,136           | 4.8%                   | 5.0%                        |
| Transfer Tuition to Ed. Service Agencies Within State    | 564            | \$382,204           | \$371,326           | \$384,687           | \$305,589           | -5.4%                  | -20.6%                      |
| Textbooks  | 630            | \$475,484           | \$266,543           | \$251,773           | \$191,080           | -20.4%                 | -24.1%                      |
| Pre-2008 Object Code - Temporary Salaries                | 130            | \$199,643           | \$102,004           | \$170,637           | \$148,977           | -7.1%                  | -12.7%                      |
| Operational Supplies                                     | 611            | \$123,147           | \$112,963           | \$125,819           | \$110,444           | -2.7%                  | -12.2%                      |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215            | \$157,055           | \$176,762           | \$120,260           | \$96,486            | -11.5%                 | -19.8%                      |
| Equipment  | 730            | \$22,433            | \$22,272            | \$18,167            | \$92,781            | 42.6%                  | 410.7%                      |
| Public Employees Retirement Fund                         | 214            | \$65,156            | \$85,730            | \$76,199            | \$87,968            | 7.8%                   | 15.4%                       |
| Social Security Noncertified                             | 211            | \$57,479            | \$62,896            | \$61,864            | \$67,363            | 4.0%                   | 8.9%                        |
| Repairs and Maintenance Services                         | 430            | \$11,481            | \$42,786            | \$39,706            | \$66,864            | 55.3%                  | 68.4%                       |
| Awards   | 875            | \$59,151            | \$59,649            | \$60,013            | \$57,345            | -0.8%                  | -4.4%                       |
| Other Professional and Technical Services                | 319            | \$13,545            | \$18,970            | \$10,785            | \$52,546            | 40.3%                  | 387.2%                      |
| Group Life Insurance                                     | 221            | \$318               | \$295               | \$719,624           | \$46,519            | 247.8%                 | -93.5%                      |
| Travel   | 580            | \$9,843             | \$9,851             | \$16,850            | \$44,077            | 45.5%                  | 161.6%                      |
| Instructional Programs Improvement Services              | 312            | \$14,581            | \$61,931            | \$41,064            | \$29,268            | 19.0%                  | -28.7%                      |
| Library Books  | 640            | \$15,542            | \$14,160            | \$11,907            | \$17,269            | 2.7%                   | 45.0%                       |
| Other Supplies and Materials                             | 615, 660 - 689 | \$8,140             | \$11,143            | \$5,428             | \$13,788            | 14.1%                  | 154.0%                      |
| Computer Hardware  | 741            | \$14,000            | \$35,875            | \$10,000            | \$11,637            | -4.5%                  | 16.4%                       |
| Instruction Services                                     | 311            | \$0                 | \$0                 | \$3,241             | \$11,032            | NA                     | 240.4%                      |
| Periodicals  | 650            | \$5,351             | \$3,927             | \$4,158             | \$6,670             | 5.7%                   | 60.4%                       |
| Miscellaneous Objects                                    | 876 - 899      | \$4,936             | \$5,080             | \$5,108             | \$4,204             | -3.9%                  | -17.7%                      |
| Unemployment Insurance                                   | 230            | \$16,461            | \$975               | \$2,078             | \$1,221             | -47.8%                 | -41.3%                      |
| Services Purch. From School Corp/Ed Service Ag. in State | 591            | \$9,958             | \$9,812             | \$0                 | \$0                 | -100.0%                | NA                          |
| Licensed Employees                                       | 135            | \$0                 | \$2,871             | \$0                 | \$0                 | NA                     | NA                          |
| Other Group Insurance Authorized by Statute              | 224            | \$893               | \$677               | \$550               | \$0                 | -100.0%                | -100.0%                     |
| Pupil Services   | 313            | \$0                 | \$0                 | \$899               | \$0                 | NA                     | -100.0%                     |
| Professional Development                                 | 748            | \$735               | \$684               | \$0                 | \$0                 | -100.0%                | NA                          |
| Other Purchased Property Services                        | 490 - 499      | \$0                 | \$3,000             | \$0                 | \$0                 | NA                     | NA                          |
| <b>Student Academic Achievement Total</b>                |                | <b>\$12,656,046</b> | <b>\$12,585,895</b> | <b>\$12,542,628</b> | <b>\$12,623,713</b> | <b>-0.1%</b>           | <b>0.6%</b>                 |
| <b>Student Instructional Support</b>                     |                |                     |                     |                     |                     |                        |                             |
| Certified Salaries                                       | 110            | \$1,168,218         | \$1,179,376         | \$1,196,767         | \$1,138,845         | -0.6%                  | -4.8%                       |
| Non - Certified Salaries                                 | 120            | \$556,043           | \$489,528           | \$495,965           | \$500,668           | -2.6%                  | 0.9%                        |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Rush County Schools (6995)**

| Object Name                                      | Object    | FY 2012            | FY 2013            | FY 2014            | FY 2015            | 4 Year                 |                             |
|--|-----------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
|  |           |                    |                    |                    |                    | Compound Annual Growth | Percent Change 2014 to 2015 |
| Group Health Insurance                           | 222       | \$341,753          | \$342,375          | \$101,692          | \$319,185          | -1.7%                  | 213.9%                      |
| Social Security Certified                        | 212       | \$86,378           | \$84,517           | \$89,532           | \$85,090           | -0.4%                  | -5.0%                       |
| Teacher Retirement Fund, After 7-1-95            | 216       | \$65,190           | \$71,396           | \$59,362           | \$57,226           | -3.2%                  | -3.6%                       |
| Public Employees Retirement Fund                 | 214       | \$54,780           | \$58,224           | \$50,695           | \$51,309           | -1.6%                  | 1.2%                        |
| Other Employee Benefits                          | 241 - 290 | \$4,358            | \$5,133            | \$31,326           | \$35,041           | 68.4%                  | 11.9%                       |
| Social Security Noncertified                     | 211       | \$34,889           | \$31,766           | \$31,329           | \$32,341           | -1.9%                  | 3.2%                        |
| Teacher Retirement Fund, Prior to 7-1-95         | 215       | \$17,667           | \$27,172           | \$23,928           | \$23,058           | 6.9%                   | -3.6%                       |
| Group Life Insurance                             | 221       | \$61               | \$200              | \$231,792          | \$6,275            | 218.5%                 | -97.3%                      |
| Operational Supplies                             | 611       | \$7,308            | \$3,210            | \$11,624           | \$4,550            | -11.2%                 | -60.9%                      |
| Other Professional and Technical Services        | 319       | \$298              | \$0                | \$0                | \$4,320            | 95.1%                  | NA                          |
| Travel   | 580       | \$5,863            | \$1,343            | \$1,398            | \$2,184            | -21.9%                 | 56.2%                       |
| Other Group Insurance Authorized by Statute      | 224       | \$167              | \$120              | \$0                | \$0                | -100.0%                | NA                          |
| Equipment  | 730       | \$42,270           | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Pre-2008 Object Code - Temporary Salaries        | 130       | \$3,488            | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Unemployment Insurance                           | 230       | \$596              | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| <b>Student Instructional Support Total</b>       |           | <b>\$2,389,330</b> | <b>\$2,294,359</b> | <b>\$2,325,410</b> | <b>\$2,260,090</b> | <b>-1.4%</b>           | <b>-2.8%</b>                |
| <b>Overhead and Operational</b>                  |           |                    |                    |                    |                    |                        |                             |
| Non - Certified Salaries                         | 120       | \$2,791,825        | \$2,816,556        | \$2,764,815        | \$2,814,754        | 0.2%                   | 1.8%                        |
| Food Purchases                                   | 614       | \$626,435          | \$670,724          | \$636,039          | \$708,611          | 3.1%                   | 11.4%                       |
| Other Public or Private Utility Services         | 419       | \$457,123          | \$448,459          | \$236,058          | \$481,379          | 1.3%                   | 103.9%                      |
| Student Transportation Services                  | 510       | \$334,284          | \$363,042          | \$365,637          | \$421,611          | 6.0%                   | 15.3%                       |
| Group Health Insurance                           | 222       | \$362,997          | \$369,492          | \$139,743          | \$377,594          | 1.0%                   | 170.2%                      |
| Gasoline and Lubricants                          | 613       | \$249,702          | \$291,119          | \$292,255          | \$219,354          | -3.2%                  | -24.9%                      |
| Public Employees Retirement Fund                 | 214       | \$128,535          | \$162,217          | \$195,892          | \$214,116          | 13.6%                  | 9.3%                        |
| Social Security Noncertified                     | 211       | \$142,618          | \$144,679          | \$185,379          | \$192,540          | 7.8%                   | 3.9%                        |
| Insurance  | 520       | \$342,333          | \$343,730          | \$313,103          | \$164,691          | -16.7%                 | -47.4%                      |
| Operational Supplies                             | 611       | \$190,502          | \$111,759          | \$147,203          | \$155,150          | -5.0%                  | 5.4%                        |
| Light and Power - Other Than Heating and Cooling | 625       | \$283,268          | \$211,586          | \$376,049          | \$147,640          | -15.0%                 | -60.7%                      |
| Certified Salaries                               | 110       | \$128,367          | \$122,357          | \$213,416          | \$111,992          | -3.4%                  | -47.5%                      |
| Official Bond Premiums                           | 525       | \$1,150            | \$1,100            | \$1,225            | \$107,977          | 211.3%                 | 8714.5%                     |
| Repairs and Maintenance Services                 | 430       | \$41,044           | \$50,702           | \$39,849           | \$89,777           | 21.6%                  | 125.3%                      |
| Water and Sewage                                 | 411       | \$39,420           | -\$114,259         | \$63,181           | \$80,562           | 19.6%                  | 27.5%                       |
| Gas - Other than heating and Cooling             | 626       | \$14,185           | \$11,626           | \$45,512           | \$38,868           | 28.7%                  | -14.6%                      |
| Telephone  | 531       | \$14,328           | \$27,098           | \$30,255           | \$34,730           | 24.8%                  | 14.8%                       |
| Other Employee Benefits                          | 241 - 290 | \$242              | \$0                | \$12,795           | \$29,988           | 233.6%                 | 134.4%                      |
| Equipment  | 730       | \$76,356           | \$41,878           | \$26,487           | \$12,381           | -36.5%                 | -53.3%                      |
| Travel   | 580       | \$7,667            | \$10,220           | \$12,585           | \$11,954           | 11.7%                  | -5.0%                       |
| Teacher Retirement Fund, After 7-1-95            | 216       | \$903              | \$0                | \$9,937            | \$11,009           | 86.9%                  | 10.8%                       |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Rush County Schools (6995)**

| Object Name                                  | Object         | FY 2012            | FY 2013            | FY 2014            | FY 2015            | 4 Year                 |                             |
|--|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
|  |                |                    |                    |                    |                    | Compound Annual Growth | Percent Change 2014 to 2015 |
| Dues and Fees                                | 810            | \$7,310            | \$7,410            | \$33,227           | \$9,801            | 7.6%                   | -70.5%                      |
| Tires and Repairs                            | 612            | \$15,047           | \$12,565           | \$9,219            | \$9,151            | -11.7%                 | -0.7%                       |
| Group Life Insurance                         | 221            | \$0                | \$0                | \$282,416          | \$9,058            | NA                     | -96.8%                      |
| Social Security Certified                    | 212            | \$8,655            | \$8,323            | \$15,765           | \$8,564            | -0.3%                  | -45.7%                      |
| Rentals                                      | 440            | \$5,102            | \$2,359            | \$549              | \$3,155            | -11.3%                 | 475.2%                      |
| Board of Education Services                  | 318            | \$7,284            | \$4,755            | \$2,626            | \$3,120            | -19.1%                 | 18.8%                       |
| Advertising                                  | 540            | \$984              | \$1,047            | \$2,701            | \$1,922            | 18.2%                  | -28.8%                      |
| Heating and Cooling for Buildings - Fuel Oil | 623            | \$2,027            | \$2,646            | \$3,054            | \$1,538            | -6.7%                  | -49.7%                      |
| Teacher Retirement Fund, Prior to 7-1-95     | 215            | \$3,540            | \$4,155            | \$3,366            | \$202              | -51.1%                 | -94.0%                      |
| Other Professional and Technical Services    | 319            | \$23,652           | \$0                | \$3,600            | \$0                | -100.0%                | -100.0%                     |
| Vehicles                                     | 731            | \$334,114          | \$334,133          | \$682,977          | \$0                | -100.0%                | -100.0%                     |
| Other Supplies and Materials                 | 615, 660 - 689 | \$52,439           | \$74,889           | \$138,161          | \$0                | -100.0%                | -100.0%                     |
| Pre-2008 Object Code - Temporary Salaries    | 130            | \$17               | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Unemployment Insurance                       | 230            | \$2,131            | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Professional Development                     | 748            | \$0                | \$0                | \$625              | \$0                | NA                     | -100.0%                     |
| <b>Overhead and Operational Total</b>        |                | <b>\$6,695,584</b> | <b>\$6,536,366</b> | <b>\$7,285,701</b> | <b>\$6,473,191</b> | <b>-0.8%</b>           | <b>-11.2%</b>               |
| <b>Non Operational</b>                       |                |                    |                    |                    |                    |                        |                             |
| Redemption of Principal                      | 831            | \$2,165,000        | \$2,165,000        | \$2,165,000        | \$2,165,000        | 0.0%                   | 0.0%                        |
| Repairs and Maintenance Services             | 430            | \$806,421          | \$957,969          | \$521,963          | \$1,088,998        | 7.8%                   | 108.6%                      |
| Equipment                                    | 730            | \$342,885          | \$414,801          | \$228,516          | \$594,436          | 14.7%                  | 160.1%                      |
| Computer Hardware                            | 741            | \$433,918          | \$456,324          | \$433,867          | \$315,610          | -7.7%                  | -27.3%                      |
| Certified Salaries                           | 110            | \$258,052          | \$228,916          | \$225,310          | \$201,956          | -5.9%                  | -10.4%                      |
| Non - Certified Salaries                     | 120            | \$128,461          | \$114,169          | \$117,322          | \$114,734          | -2.8%                  | -2.2%                       |
| Content                                      | 747            | \$425              | \$597              | \$48               | \$112,988          | 303.8%                 | 236921.2%                   |
| Teacher Retirement Fund, After 7-1-95        | 216            | \$22,409           | \$23,542           | \$18,883           | \$16,702           | -7.1%                  | -11.5%                      |
| Social Security Certified                    | 212            | \$19,518           | \$17,290           | \$17,114           | \$15,400           | -5.8%                  | -10.0%                      |
| Other Professional and Technical Services    | 319            | \$0                | \$5,318            | \$9,365            | \$9,733            | NA                     | 3.9%                        |
| Social Security Noncertified                 | 211            | \$8,600            | \$7,510            | \$7,751            | \$7,961            | -1.9%                  | 2.7%                        |
| Other Employee Benefits                      | 241 - 290      | \$0                | \$0                | \$2,363            | \$2,469            | NA                     | 4.5%                        |
| Public Employees Retirement Fund             | 214            | \$2,237            | \$2,007            | \$1,899            | \$2,153            | -1.0%                  | 13.4%                       |
| Land and Easements                           | 710            | \$135,149          | \$74,338           | \$2,000            | \$2,000            | -65.1%                 | 0.0%                        |
| Teacher Retirement Fund, Prior to 7-1-95     | 215            | \$1,492            | \$1,632            | \$1,351            | \$1,130            | -6.7%                  | -16.4%                      |
| Buildings                                    | 720            | \$64,818           | \$327,869          | \$7,885            | \$0                | -100.0%                | -100.0%                     |
| Operational Supplies                         | 611            | \$811              | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Unemployment Insurance                       | 230            | \$0                | \$758              | \$0                | \$0                | NA                     | NA                          |
| <b>Non Operational Total</b>                 |                | <b>\$4,390,196</b> | <b>\$4,798,041</b> | <b>\$3,760,637</b> | <b>\$4,651,270</b> | <b>1.5%</b>            | <b>23.7%</b>                |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rush County Schools (6995)

| Object Name | Object | FY 2012      | FY 2013      | FY 2014      | FY 2015      | 4 Year<br>Compound<br>Annual Growth | Percent Change<br>2014 to 2015 |
|-------------|--------|--------------|--------------|--------------|--------------|-------------------------------------|--------------------------------|
| Grand Total |        | \$26,131,155 | \$26,214,661 | \$25,914,377 | \$26,008,264 | -0.1%                               | 0.4%                           |