

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Steuben County (7615)

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	\$10,020,447	\$9,324,274	\$8,765,680	\$8,486,835	-4.1%	-3.2%
Non - Certified Salaries	120	\$1,111,905	\$1,149,342	\$1,185,226	\$1,116,443	0.1%	-5.8%
Group Health Insurance	222	\$1,302,054	\$1,164,387	\$1,052,542	\$993,238	-6.5%	-5.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,016,735	\$509,933	\$749,679	\$789,687	-6.1%	5.3%
Social Security Certified	212	\$706,714	\$655,620	\$620,755	\$617,282	-3.3%	-0.6%
Teacher Retirement Fund, After 7-1-95	216	\$438,544	\$424,940	\$473,801	\$501,403	3.4%	5.8%
Textbooks	630	\$399,808	\$147,134	\$93,126	\$380,152	-1.3%	308.2%
Other Technology Hardware	746	\$96,181	\$204,551	\$346,671	\$325,966	35.7%	-6.0%
Stipends	131	\$0	\$3,128	\$19,599	\$226,772	NA	1057.1%
Operational Supplies	611	\$173,522	\$191,813	\$202,571	\$205,070	4.3%	1.2%
Licensed Employees	135	\$228,101	\$259,910	\$272,990	\$183,683	-5.3%	-32.7%
Other Employee Benefits	241 - 290	\$201,486	\$190,629	\$175,674	\$170,473	-4.1%	-3.0%
Computer Hardware	741	\$227,586	\$326,779	\$54,903	\$157,559	-8.8%	187.0%
Public Employees Retirement Fund	214	\$97,534	\$123,736	\$157,588	\$153,830	12.1%	-2.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$221,361	\$177,618	\$127,278	\$126,452	-13.1%	-0.6%
Content	747	\$81,774	\$133,288	\$116,602	\$124,381	11.1%	6.7%
Other Group Insurance Authorized by Statute	224	\$118,473	\$112,493	\$109,022	\$105,106	-2.9%	-3.6%
Social Security Noncertified	211	\$77,760	\$83,060	\$86,017	\$83,242	1.7%	-3.2%
Nonlicensed Employees	136	\$59,612	\$55,292	\$61,599	\$58,811	-0.3%	-4.5%
Travel	580	\$32,379	\$31,726	\$46,043	\$46,053	9.2%	0.0%
Connectivity	744	\$24,938	\$29,402	\$33,646	\$44,353	15.5%	31.8%
Other Professional and Technical Services	319	\$69,295	\$46,996	\$18,993	\$24,232	-23.1%	27.6%
Repairs and Maintenance Services	430	\$22,225	\$14,744	\$24,897	\$22,527	0.3%	-9.5%
Group Life Insurance	221	\$15,391	\$15,558	\$17,419	\$16,688	2.0%	-4.2%
Other Supplies and Materials	615, 660 - 689	\$12,798	\$13,925	\$14,791	\$12,045	-1.5%	-18.6%
Library Books	640	\$12,042	\$10,579	\$9,652	\$11,285	-1.6%	16.9%
Telecommunications Equipment	745	\$11,383	\$5,777	\$64,724	\$9,963	-3.3%	-84.6%
Periodicals	650	\$5,503	\$6,154	\$6,347	\$9,351	14.2%	47.3%
Wireless Equipment	743	\$317	\$278,032	\$49	\$5,553	104.7%	11327.5%
Professional Development	748	\$3,201	\$8,361	\$16,491	\$2,090	-10.1%	-87.3%
Pre-2008 Object Code - Temporary Salaries	130	\$4,697	\$10,621	\$9,928	\$1,554	-24.2%	-84.4%
Equipment	730	\$2,248	\$0	\$1,113	\$1,200	-14.5%	7.8%
Telephone	531	\$707	\$701	\$1,142	\$767	2.0%	-32.8%
Rentals	440	\$345	\$311	\$249	\$330	-1.1%	32.4%
Dues and Fees	810	\$99	\$299	\$124	\$124	5.8%	0.0%
Staff Services	314	\$32,376	\$27,436	\$30,680	\$80	-77.7%	-99.7%
Pupil Services	313	\$0	\$100	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$35,124	\$0	\$0	NA	NA
Overtime Salaries	140	\$0	\$0	\$4,933	\$0	NA	-100.0%

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M S D Steuben County (7615)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Statistical Services	317	\$1,069	\$1,013	\$902	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$297	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$16,830,906	\$15,774,786	\$14,973,444	\$15,014,580	-2.8%	0.3%
Student Instructional Support							
Certified Salaries	110	\$1,280,128	\$1,196,654	\$1,215,473	\$1,261,205	-0.4%	3.8%
Non - Certified Salaries	120	\$419,680	\$424,517	\$425,929	\$417,487	-0.1%	-2.0%
Other Professional and Technical Services	319	\$20,129	\$241,513	\$248,910	\$275,406	92.3%	10.6%
Group Health Insurance	222	\$251,851	\$252,483	\$238,243	\$225,923	-2.7%	-5.2%
Social Security Certified	212	\$90,378	\$84,536	\$86,095	\$90,676	0.1%	5.3%
Teacher Retirement Fund, After 7-1-95	216	\$56,547	\$61,552	\$74,090	\$78,631	8.6%	6.1%
Public Employees Retirement Fund	214	\$35,090	\$47,774	\$56,409	\$56,978	12.9%	1.0%
Operational Supplies	611	\$22,731	\$23,485	\$23,536	\$41,783	16.4%	77.5%
Other Employee Benefits	241 - 290	\$35,778	\$34,303	\$32,866	\$35,860	0.1%	9.1%
Social Security Noncertified	211	\$24,768	\$26,947	\$28,070	\$27,761	2.9%	-1.1%
Other Group Insurance Authorized by Statute	224	\$23,973	\$24,450	\$23,039	\$22,188	-1.9%	-3.7%
Travel	580	\$1,976	\$4,283	\$9,260	\$15,669	67.8%	69.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$29,157	\$19,256	\$15,295	\$15,327	-14.9%	0.2%
Dues and Fees	810	\$11,254	\$14,601	\$12,502	\$13,506	4.7%	8.0%
Postage and Postage Machine Rental	532	\$9,336	\$9,759	\$11,585	\$10,722	3.5%	-7.4%
Group Life Insurance	221	\$3,630	\$3,922	\$4,453	\$4,286	4.2%	-3.7%
Equipment	730	\$240	\$94	\$0	\$821	36.0%	NA
Staff Services	314	\$664	\$680	\$460	\$600	-2.5%	30.4%
Other Purchased Services	593	\$1,426	\$365	\$623	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$1,766	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,320,501	\$2,471,174	\$2,506,837	\$2,594,828	2.8%	3.5%
Overhead and Operational							
Non - Certified Salaries	120	\$2,323,262	\$2,260,907	\$2,241,763	\$2,254,378	-0.7%	0.6%
Light and Power - Other Than Heating and Cooling	625	\$627,404	\$626,003	\$641,441	\$648,839	0.8%	1.2%
Food Purchases	614	\$670,536	\$660,833	\$614,400	\$629,657	-1.6%	2.5%
Group Health Insurance	222	\$537,504	\$481,735	\$478,004	\$415,248	-6.2%	-13.1%
Certified Salaries	110	\$288,137	\$270,452	\$343,675	\$359,188	5.7%	4.5%
Public Employees Retirement Fund	214	\$209,842	\$237,190	\$280,503	\$299,152	9.3%	6.6%
Insurance	520	\$215,658	\$234,420	\$228,024	\$269,947	5.8%	18.4%
Repairs and Maintenance Services	430	\$351,943	\$208,399	\$241,934	\$261,237	-7.2%	8.0%
Gasoline and Lubricants	613	\$221,720	\$233,257	\$236,477	\$196,541	-3.0%	-16.9%
Heating and Cooling for Buildings - Gas	622	\$130,327	\$146,809	\$193,731	\$170,589	7.0%	-11.9%

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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 Noncertified	211	\$161,291	\$157,895	\$162,030	\$167,493	0.9%	3.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$164,571	\$389,083	\$131,977	NA	-66.1%
Operational Supplies	611	\$102,537	\$122,874	\$119,732	\$126,231	5.3%	5.4%
Other Employee Benefits	241 - 290	\$84,098	\$84,378	\$86,465	\$86,378	0.7%	-0.1%
Workers Compensation Insurance	225	\$68,710	\$74,741	\$82,870	\$84,300	5.2%	1.7%
Water and Sewage	411	\$69,471	\$87,860	\$83,385	\$76,617	2.5%	-8.1%
Nonlicensed Employees	136	\$0	\$0	\$84,953	\$75,319	NA	-11.3%
Overtime Salaries	140	\$67,677	\$69,050	\$61,369	\$67,072	-0.2%	9.3%
Telephone	531	\$55,624	\$52,952	\$61,036	\$61,333	2.5%	0.5%
Pre-2008 Object Code - Temporary Salaries	130	\$27,757	\$46,161	\$36,687	\$37,650	7.9%	2.6%
Other Group Insurance Authorized by Statute	224	\$41,843	\$37,666	\$39,186	\$35,777	-3.8%	-8.7%
Removal of Refuse and Garbage	412	\$23,312	\$22,713	\$29,102	\$32,972	9.1%	13.3%
Other Professional and Technical Services	319	\$22,945	\$286,781	\$115,077	\$26,056	3.2%	-77.4%
Student Transportation Services	510	\$48,911	\$41,162	\$33,782	\$25,598	-14.9%	-24.2%
Rentals	440	\$4,343	\$25,955	\$34,103	\$23,563	52.6%	-30.9%
Social Security Certified	212	\$16,863	\$15,656	\$20,688	\$22,664	7.7%	9.5%
Teacher Retirement Fund, After 7-1-95	216	\$22,666	\$20,626	\$22,038	\$22,426	-0.3%	1.8%
Board of Education Services	318	\$22,994	\$22,168	\$30,740	\$18,647	-5.1%	-39.3%
Travel	580	\$25,664	\$21,857	\$22,403	\$18,105	-8.4%	-19.2%
Vehicles	731	\$132,257	\$19,888	\$0	\$17,513	-39.7%	NA
Board Member Compensation	115	\$8,248	\$17,426	\$16,832	\$16,668	19.2%	-1.0%
Tires and Repairs	612	\$674	\$13,943	\$21,830	\$11,713	104.2%	-46.3%
Dues and Fees	810	\$6,075	\$5,685	\$5,389	\$6,728	2.6%	24.8%
Group Life Insurance	221	\$5,516	\$5,602	\$6,191	\$5,910	1.7%	-4.6%
Unemployment Insurance	230	\$20,652	\$1,552	\$924	\$5,140	-29.4%	456.3%
Other Supplies and Materials	615, 660 - 689	\$4,222	\$3,228	\$5,231	\$4,846	3.5%	-7.3%
Miscellaneous Objects	876 - 899	\$2,265	\$8,065	\$3,219	\$3,390	10.6%	5.3%
Postage and Postage Machine Rental	532	\$4,453	\$3,428	\$2,488	\$3,379	-6.7%	35.8%
Content	747	\$5,945	\$2,750	\$2,750	\$2,750	-17.5%	0.0%
Advertising	540	\$2,498	\$2,143	\$2,209	\$2,711	2.1%	22.7%
Equipment	730	\$11,661	\$25,195	\$7,466	\$2,604	-31.3%	-65.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,169	\$2,257	\$2,224	\$2,204	0.4%	-0.9%
Bank Service Charges	871	\$1,307	\$2,068	\$1,001	\$1,037	-5.6%	3.6%
Other Communication Services	533 - 539	\$146	\$582	\$529	\$728	49.6%	37.8%
Official Bond Premiums	525	\$1,025	\$1,275	\$1,975	\$625	-11.6%	-68.4%
Other Purchased Property Services	490 - 499	\$288	\$290	\$464	\$464	12.7%	0.0%
Other Purchased Services	593	\$0	\$35	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$520	\$0	\$0	NA	NA
Judgments Against the School Corporation	820	\$0	\$0	\$7,500	\$0	NA	-100.0%

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M S D Steuben County (7615)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$6,652,439	\$6,831,004	\$7,102,904	\$6,733,364	0.3%	-5.2%
Non Operational							
Redemption of Principal	831	\$4,035,707	\$9,220,185	\$4,568,372	\$4,778,650	4.3%	4.6%
Interest	832	\$1,497,316	\$1,229,899	\$977,254	\$715,779	-16.8%	-26.8%
Repairs and Maintenance Services	430	\$332,478	\$559,644	\$644,115	\$474,047	9.3%	-26.4%
Equipment	730	\$261,580	\$147,591	\$200,335	\$241,068	-2.0%	20.3%
Non - Certified Salaries	120	\$142,859	\$174,288	\$162,192	\$196,258	8.3%	21.0%
Certified Salaries	110	\$179,466	\$178,392	\$166,678	\$153,779	-3.8%	-7.7%
Rentals	440	\$154,920	\$133,265	\$156,057	\$139,445	-2.6%	-10.6%
Other Purchased Property Services	490 - 499	\$35,705	\$78,574	\$219,888	\$119,540	35.3%	-45.6%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$93,387	\$129,107	\$115,711	NA	-10.4%
Operational Supplies	611	\$24,956	\$46,357	\$60,999	\$50,336	19.2%	-17.5%
Miscellaneous Objects	876 - 899	\$15	\$0	\$0	\$27,905	554.1%	NA
Social Security Noncertified	211	\$10,929	\$13,333	\$12,408	\$15,194	8.6%	22.5%
Social Security Certified	212	\$13,729	\$13,647	\$12,751	\$12,006	-3.3%	-5.8%
Teacher Retirement Fund, After 7-1-95	216	\$11,288	\$10,916	\$10,318	\$10,627	-1.5%	3.0%
Public Employees Retirement Fund	214	\$2,891	\$3,534	\$2,914	\$4,866	13.9%	67.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,090	\$2,258	\$2,053	\$1,577	-6.8%	-23.2%
Bank Service Charges	871	\$350	\$400	\$0	\$250	-8.1%	NA
Travel	580	\$40	\$90	\$39	\$98	25.1%	149.3%
Other Professional and Technical Services	319	\$376,896	-\$55,633	\$10,888	\$0	-100.0%	-100.0%
Other Employee Benefits	241 - 290	\$2,978	\$2,812	\$2,580	-\$1,290	NA	-150.0%
Non Operational Total		\$7,086,192	\$11,852,940	\$7,338,948	\$7,055,845	-0.1%	-3.9%
Grand Total		\$32,890,038	\$36,929,903	\$31,922,133	\$31,398,616	-1.2%	-1.6%