

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Washington Township (5370)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$39,657,887	\$40,208,920	\$39,807,354	\$40,337,194	0.4%	1.3%
Non - Certified Salaries	120	\$5,559,061	\$6,214,793	\$6,453,802	\$6,690,909	4.7%	3.7%
Group Health Insurance	222	\$5,303,165	\$5,648,323	\$5,257,648	\$4,227,888	-5.5%	-19.6%
Teacher Retirement Fund, After 7-1-95	216	\$2,950,856	\$3,297,529	\$3,116,774	\$3,663,363	5.6%	17.5%
Social Security Certified	212	\$3,043,011	\$3,072,358	\$3,034,200	\$2,989,078	-0.4%	-1.5%
Other Professional and Technical Services	319	\$1,588,017	\$1,382,988	\$1,502,284	\$1,914,319	4.8%	27.4%
Other Employee Benefits	241 - 290	\$1,670,424	\$1,643,900	\$1,686,515	\$1,664,636	-0.1%	-1.3%
Transfer Tuition to Other School Corps Within State	561	\$1,745,700	\$1,825,650	\$1,631,144	\$1,664,080	-1.2%	2.0%
Textbooks	630	\$1,529,080	\$748,012	\$881,005	\$1,404,513	-2.1%	59.4%
Operational Supplies	611	\$895,209	\$1,189,102	\$1,026,232	\$1,152,896	6.5%	12.3%
Board Member Compensation	115	\$790,135	\$741,129	\$675,824	\$718,242	-2.4%	6.3%
Licensed Employees	135	\$860,336	\$943,214	\$691,980	\$649,590	-6.8%	-6.1%
Social Security Noncertified	211	\$476,615	\$541,669	\$545,651	\$554,271	3.8%	1.6%
Travel	580	\$301,176	\$388,761	\$299,069	\$324,549	1.9%	8.5%
Other Group Insurance Authorized by Statute	224	\$314,982	\$369,366	\$353,205	\$323,367	0.7%	-8.4%
Public Employees Retirement Fund	214	\$225,287	\$265,161	\$245,891	\$277,571	5.4%	12.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$310,894	\$448,088	\$259,463	\$238,430	-6.4%	-8.1%
Terminal Leave	125	\$0	\$361,520	\$342,617	\$205,686	NA	-40.0%
Nonlicensed Employees	136	\$470,033	\$423,629	\$350,171	\$198,225	-19.4%	-43.4%
Workers Compensation Insurance	225	\$94,972	\$148,303	\$222,585	\$135,893	9.4%	-38.9%
Dues and Fees	810	\$100,782	\$78,224	\$128,683	\$121,634	4.8%	-5.5%
Content	747	\$84,371	\$248,422	\$40,157	\$105,822	5.8%	163.5%
Pre-2008 Object Code - Temporary Salaries	130	\$595,986	\$621,760	\$574,201	\$101,690	-35.7%	-82.3%
Repairs and Maintenance Services	430	\$87,070	\$94,374	\$105,897	\$96,451	2.6%	-8.9%
Group Life Insurance	221	\$48,222	\$51,653	\$56,423	\$44,223	-2.1%	-21.6%
Transfer Tuition - Other	569	\$12,950	\$19,715	\$2,250	\$37,610	30.5%	1571.6%
Food Purchases	614	\$33,769	\$38,457	\$33,618	\$33,942	0.1%	1.0%
Computer Hardware	741	\$158,566	\$351,490	\$57,436	\$23,628	-37.9%	-58.9%
Student Transportation Services	510	\$33,362	\$29,089	\$9,546	\$18,029	-14.3%	88.9%
Periodicals	650	\$15,129	\$15,217	\$15,015	\$12,259	-5.1%	-18.4%
Equipment	730	\$245,955	\$572,854	\$61,891	\$7,705	-57.9%	-87.6%
Pupil Services	313	\$0	\$0	\$9,677	\$5,884	NA	-39.2%
Stipends	131	\$63,722	\$45,265	\$22,369	\$2,969	-53.5%	-86.7%
Group Accident Insurance	223	\$11,227	\$14,103	\$11,668	\$2,691	-30.0%	-76.9%
Telephone	531	\$339	\$344	\$1,278	\$2,253	60.6%	76.3%
Other Communication Services	533 - 539	\$6,250	\$2,193	\$633	\$1,827	-26.5%	188.5%
Instructional Programs Improvement Services	312	\$0	\$204	\$0	\$1,090	NA	NA
Unemployment Insurance	230	\$46,695	\$12,183	\$29,588	\$945	-62.3%	-96.8%
Postage and Postage Machine Rental	532	\$1,463	\$1,675	\$1,550	\$652	-18.3%	-57.9%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Washington Township (5370)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$98	\$428	\$1,280	\$518	51.6%	-59.5%
Instruction Services	311	\$0	\$566	\$0	\$250	NA	NA
Overtime Salaries	140	\$849	\$5,999	\$574	\$69	-46.6%	-87.9%
Library Books	640	\$88	\$2,497	\$0	\$45	-15.4%	NA
Other Supplies and Materials	615, 660 - 689	\$1,546	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$22,250	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$6,300	\$0	\$0	NA	NA
Rentals	440	\$0	\$0	\$5,000	\$0	NA	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$68,366	\$30,530	\$0	NA	-100.0%
Printing and Binding	550	\$3,673	\$0	\$1,615	\$0	-100.0%	-100.0%
Advertising	540	\$1,584	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$69,362,787</b>	<b>\$72,143,791</b>	<b>\$69,584,293</b>	<b>\$69,956,887</b>	<b>0.2%</b>	<b>0.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$4,383,688	\$4,505,705	\$4,659,571	\$4,884,024	2.7%	4.8%
Non - Certified Salaries	120	\$1,324,227	\$1,353,435	\$1,395,731	\$1,470,255	2.6%	5.3%
Group Health Insurance	222	\$1,138,169	\$1,111,602	\$1,143,416	\$1,236,253	2.1%	8.1%
Board Member Compensation	115	\$1,024,419	\$1,043,096	\$1,073,130	\$1,193,971	3.9%	11.3%
Other Professional and Technical Services	319	\$335,571	\$445,128	\$446,078	\$612,699	16.2%	37.4%
Teacher Retirement Fund, After 7-1-95	216	\$436,156	\$479,200	\$448,218	\$528,630	4.9%	17.9%
Social Security Certified	212	\$373,823	\$412,508	\$420,255	\$440,240	4.2%	4.8%
Other Employee Benefits	241 - 290	\$263,970	\$281,372	\$307,848	\$305,002	3.7%	-0.9%
Public Employees Retirement Fund	214	\$146,821	\$167,254	\$173,521	\$203,972	8.6%	17.5%
Social Security Noncertified	211	\$100,832	\$104,399	\$111,986	\$122,658	5.0%	9.5%
Other Group Insurance Authorized by Statute	224	\$97,241	\$90,781	\$98,610	\$108,045	2.7%	9.6%
Terminal Leave	125	\$0	\$30,772	\$16,966	\$105,358	NA	521.0%
Postage and Postage Machine Rental	532	\$50,474	\$61,996	\$65,575	\$74,033	10.0%	12.9%
Operational Supplies	611	\$62,594	\$101,090	\$93,920	\$54,544	-3.4%	-41.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$31,647	\$47,871	\$34,179	\$29,208	-2.0%	-14.5%
Travel	580	\$29,680	\$30,135	\$31,857	\$24,200	-5.0%	-24.0%
Workers Compensation Insurance	225	\$11,654	\$21,564	\$29,107	\$22,713	18.2%	-22.0%
Computer Hardware	741	\$22,505	\$45,729	\$31,657	\$10,512	-17.3%	-66.8%
Printing and Binding	550	\$0	\$16,889	\$0	\$9,643	NA	NA
Group Life Insurance	221	\$7,440	\$6,741	\$7,268	\$7,454	0.0%	2.6%
Licensed Employees	135	\$9,813	\$53,094	\$10,672	\$6,610	-9.4%	-38.1%
Rentals	440	\$15,102	\$1,482	\$5,915	\$5,747	-21.5%	-2.8%
Repairs and Maintenance Services	430	\$11,325	\$10,434	\$10,327	\$3,578	-25.0%	-65.4%
Food Purchases	614	\$812	\$481	\$1,210	\$2,003	25.3%	65.5%
Dues and Fees	810	\$1,391	\$6,076	\$150	\$1,257	-2.5%	738.2%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## M S D Washington Township (5370)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$168	\$155	\$133	\$587	36.7%	342.6%
Content	747	\$1,799	\$19,646	\$20,438	\$535	-26.2%	-97.4%
Overtime Salaries	140	\$0	\$0	\$0	\$37	NA	NA
Pupil Services	313	\$9,071	\$0	\$0	\$0	-100.0%	NA
Nonlicensed Employees	136	\$0	\$5,036	\$14,500	\$0	NA	-100.0%
Telephone	531	\$953	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$1,354	\$1,295	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$3,118	\$2,586	\$3,112	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$603	\$0	\$0	\$0	-100.0%	NA
Statistical Services	317	\$0	-\$1	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$86,066	\$0	\$0	NA	NA
Equipment	730	\$318,219	\$257,429	\$160,137	-\$121,262	NA	-175.7%
<b>Student Instructional Support Total</b>		<b>\$10,214,637</b>	<b>\$10,801,045</b>	<b>\$10,815,486</b>	<b>\$11,342,506</b>	<b>2.7%</b>	<b>4.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$7,103,173	\$7,085,456	\$7,706,200	\$8,085,298	3.3%	4.9%
Food Purchases	614	\$2,384,473	\$2,632,934	\$2,812,644	\$2,815,055	4.2%	0.1%
Light and Power - Other Than Heating and Cooling	625	\$2,278,134	\$2,268,241	\$2,369,541	\$2,367,316	1.0%	-0.1%
Group Health Insurance	222	\$973,306	\$1,751,170	\$1,370,544	\$1,907,032	18.3%	39.1%
Public Employees Retirement Fund	214	\$899,476	\$982,256	\$1,132,179	\$1,277,912	9.2%	12.9%
Board Member Compensation	115	\$1,049,764	\$1,139,152	\$1,224,989	\$1,277,444	5.0%	4.3%
Operational Supplies	611	\$1,159,504	\$1,379,737	\$1,367,021	\$1,229,425	1.5%	-10.1%
Nonlicensed Employees	136	\$957,700	\$1,229,709	\$1,061,627	\$1,215,635	6.1%	14.5%
Vehicles	731	\$555,948	\$63,061	\$2,381,352	\$1,186,580	20.9%	-50.2%
Repairs and Maintenance Services	430	\$815,873	\$916,736	\$954,518	\$1,118,023	8.2%	17.1%
Gasoline and Lubricants	613	\$931,154	\$1,060,729	\$1,030,693	\$921,725	-0.3%	-10.6%
Other Professional and Technical Services	319	\$669,181	\$568,352	\$912,411	\$767,855	3.5%	-15.8%
Insurance	520	\$575,175	\$630,492	\$696,104	\$750,599	6.9%	7.8%
Social Security Noncertified	211	\$618,996	\$633,476	\$673,161	\$728,553	4.2%	8.2%
Miscellaneous Objects	876 - 899	\$44,260	\$48,428	\$136,211	\$681,043	98.1%	400.0%
Heating and Cooling for Buildings - Gas	622	\$588,257	\$573,485	\$737,272	\$495,752	-4.2%	-32.8%
Water and Sewage	411	\$359,160	\$331,892	\$328,294	\$369,292	0.7%	12.5%
Certified Salaries	110	\$216,651	\$264,558	\$286,306	\$273,029	6.0%	-4.6%
Workers Compensation Insurance	225	\$255,124	\$346,800	\$317,763	\$262,288	0.7%	-17.5%
Other Employee Benefits	241 - 290	\$264,984	\$239,266	\$212,458	\$230,031	-3.5%	8.3%
Other Group Insurance Authorized by Statute	224	\$87,186	\$292,563	\$134,459	\$190,533	21.6%	41.7%
Textbooks	630	\$54,535	\$5,462	\$75,342	\$152,633	29.3%	102.6%
Removal of Refuse and Garbage	412	\$94,701	\$96,047	\$108,725	\$121,993	6.5%	12.2%
Dues and Fees	810	\$60,547	\$95,542	\$66,211	\$111,992	16.6%	69.1%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Washington Township (5370)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$106,315	\$94,466	\$101,113	\$105,962	-0.1%	4.8%
Teacher Retirement Fund, After 7-1-95	216	\$51,009	-\$34,721	\$73,747	\$95,828	17.1%	29.9%
Board of Education Services	318	\$78,582	\$126,667	\$84,824	\$88,213	2.9%	4.0%
Tires and Repairs	612	\$66,288	\$116,035	\$110,940	\$78,990	4.5%	-28.8%
Social Security Certified	212	\$59,719	\$196,208	\$60,787	\$76,718	6.5%	26.2%
Terminal Leave	125	\$0	\$19,402	\$24,053	\$75,555	NA	214.1%
Travel	580	\$41,786	\$55,025	\$66,641	\$63,490	11.0%	-4.7%
Bank Service Charges	871	\$86,391	\$135,802	\$162,624	\$50,181	-12.7%	-69.1%
Overtime Salaries	140	\$88,479	\$78,301	\$81,021	\$45,242	-15.4%	-44.2%
Group Life Insurance	221	\$15,287	\$15,446	\$15,374	\$39,542	26.8%	157.2%
Staff Services	314	\$9,642	\$13,503	\$17,560	\$23,972	25.6%	36.5%
Printing and Binding	550	\$3,472	\$7,411	\$14,019	\$15,959	46.4%	13.8%
Student Transportation Services	510	\$18,267	\$44,257	\$0	\$14,287	-6.0%	NA
Equipment	730	\$81,104	\$3,587	\$3,629	\$13,259	-36.4%	265.3%
Advertising	540	\$5,312	\$3,361	\$9,311	\$11,548	21.4%	24.0%
Postage and Postage Machine Rental	532	\$24,048	\$6,051	\$7,337	\$7,628	-25.0%	4.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,061	-\$40,303	\$9,131	\$6,419	-2.4%	-29.7%
Late Payments	872	\$0	\$21,500	\$22,002	\$5,164	NA	-76.5%
Professional Development	748	\$0	\$1,200	\$4,340	\$2,938	NA	-32.3%
Content	747	\$18,284	\$23,066	\$20,455	\$1,626	-45.4%	-92.0%
Rentals	440	\$0	\$0	\$32	\$928	NA	2757.5%
Unemployment Insurance	230	\$29,637	\$7,263	\$3,906	\$358	-66.8%	-90.8%
Periodicals	650	\$1,402	\$1,809	\$985	\$335	-30.1%	-66.0%
Group Accident Insurance	223	\$1,658	\$1,105	\$1,122	\$0	-100.0%	-100.0%
Licensed Employees	135	\$28,385	\$6,178	\$15,210	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$23,819,388</b>	<b>\$25,538,162</b>	<b>\$29,006,190</b>	<b>\$29,361,180</b>	<b>5.4%</b>	<b>1.2%</b>
<b>Non Operational</b>							
Other Supplies and Materials	615. 660 - 689	\$3,249,505	\$3,757,734	\$8,706,359	\$9,156,443	29.6%	5.2%
Computer Hardware	741	\$964,151	\$2,505,636	\$2,634,050	\$2,092,817	21.4%	-20.5%
Buildings	720	\$1,895,239	\$1,773,208	\$2,641,100	\$1,585,427	-4.4%	-40.0%
Equipment	730	\$1,122,349	\$834,320	\$1,130,322	\$1,061,617	-1.4%	-6.1%
Content	747	\$572,425	\$707,692	\$1,000,941	\$829,219	9.7%	-17.2%
Non - Certified Salaries	120	\$586,137	\$650,390	\$717,648	\$764,087	6.9%	6.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$587,410	\$493,822	\$744,037	NA	50.7%
Licensed Employees	135	\$273,943	\$338,450	\$316,481	\$371,032	7.9%	17.2%
Repairs and Maintenance Services	430	\$248,203	\$282,281	\$257,399	\$279,118	3.0%	8.4%
Other Professional and Technical Services	319	\$138,016	\$188,301	\$229,716	\$247,681	15.7%	7.8%
Cleaning Services	420	\$233,780	\$224,837	\$224,004	\$204,104	-3.3%	-8.9%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Washington Township (5370)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Nonlicensed Employees	136	\$388,628	\$342,760	\$318,369	\$170,394	-18.6%	-46.5%
Group Health Insurance	222	\$145,324	\$144,014	\$116,591	\$129,571	-2.8%	11.1%
Public Employees Retirement Fund	214	\$65,868	\$90,533	\$91,956	\$112,673	14.4%	22.5%
Social Security Noncertified	211	\$69,316	\$71,814	\$73,917	\$68,962	-0.1%	-6.7%
Teacher Retirement Fund, After 7-1-95	216	\$19,227	\$19,444	\$24,051	\$31,804	13.4%	32.2%
Social Security Certified	212	\$20,466	\$25,585	\$23,063	\$27,984	8.1%	21.3%
Workers Compensation Insurance	225	\$26,000	\$21,166	\$36,924	\$27,718	1.6%	-24.9%
Dues and Fees	810	\$22,722	\$32,083	\$9,387	\$23,220	0.5%	147.4%
Other Employee Benefits	241 - 290	\$18,217	\$18,724	\$21,265	\$19,994	2.4%	-6.0%
Operational Supplies	611	\$31,653	\$49,327	\$33,980	\$18,376	-12.7%	-45.9%
Other Group Insurance Authorized by Statute	224	\$5,265	\$8,646	\$7,478	\$11,320	21.1%	51.4%
Food Purchases	614	\$1,909	\$327	\$653	\$5,995	33.1%	817.4%
Rentals	440	\$0	\$26,000	\$25,299	\$4,329	NA	-82.9%
Water and Sewage	411	\$2,653	\$2,008	\$2,600	\$4,022	11.0%	54.7%
Light and Power - Other Than Heating and Cooling	625	\$3,319	\$3,226	\$3,354	\$3,388	0.5%	1.0%
Postage and Postage Machine Rental	532	\$3,039	\$185	\$1,282	\$1,944	-10.6%	51.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,099	\$2,587	\$1,934	\$1,898	-2.5%	-1.9%
Group Accident Insurance	223	\$2,585	\$2,450	\$3,086	\$1,742	-9.4%	-43.5%
Overtime Salaries	140	\$985	\$3,966	\$309	\$1,169	4.4%	278.7%
Group Life Insurance	221	\$1,078	\$1,268	\$1,220	\$841	-6.0%	-31.1%
Heating and Cooling for Buildings - Gas	622	\$873	\$301	\$93	\$100	-41.8%	7.3%
Redemption of Principal	831	\$3,485,500	\$4,876,272	\$0	\$0	-100.0%	NA
Interest	832	\$239,826	\$215,180	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$1,135	\$230	\$95,820	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$11,316	\$20,846	\$783	\$0	-100.0%	-100.0%
Travel	580	\$128	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$209	\$0	NA	-100.0%
Student Transportation Services	510	\$238	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$0	\$5,478	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$20,430	\$0	\$0	NA	NA
Printing and Binding	550	\$3,845	\$405	-\$3,048	\$0	-100.0%	NA
Advertising	540	\$4,205	\$2,064	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$526	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$13,861,692</b>	<b>\$17,852,099</b>	<b>\$19,247,894</b>	<b>\$18,003,023</b>	<b>6.8%</b>	<b>-6.5%</b>
<b>Grand Total</b>		<b>\$117,258,505</b>	<b>\$126,335,097</b>	<b>\$128,653,863</b>	<b>\$128,663,596</b>	<b>2.3%</b>	<b>0.0%</b>