

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Warren County (8115)

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	\$3,637,921	\$3,610,851	\$3,536,321	\$3,497,215	-1.0%	-1.1%
Group Health Insurance	222	\$496,346	\$478,711	\$467,674	\$465,772	-1.6%	-0.4%
Non - Certified Salaries	120	\$327,913	\$368,627	\$361,608	\$346,963	1.4%	-4.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$392,665	\$385,920	\$388,814	\$304,741	-6.1%	-21.6%
Social Security Certified	212	\$266,162	\$256,782	\$247,843	\$238,516	-2.7%	-3.8%
Teacher Retirement Fund, After 7-1-95	216	\$163,718	\$174,646	\$201,734	\$211,491	6.6%	4.8%
Textbooks	630	\$190,526	\$102,268	\$176,143	\$160,527	-4.2%	-8.9%
Severance/Early Retirement Pay	213	\$124,576	\$103,060	\$126,711	\$140,856	3.1%	11.2%
Operational Supplies	611	\$118,388	\$99,961	\$111,338	\$89,714	-6.7%	-19.4%
Equipment	730	\$68,098	\$21,346	\$132,338	\$64,909	-1.2%	-51.0%
Pre-2008 Object Code - Temporary Salaries	130	\$58,129	\$64,825	\$59,928	\$59,723	0.7%	-0.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$70,403	\$67,501	\$62,530	\$57,450	-5.0%	-8.1%
Other Employee Benefits	241 - 290	\$61,645	\$55,139	\$56,063	\$54,142	-3.2%	-3.4%
Social Security Noncertified	211	\$29,753	\$39,722	\$42,319	\$47,996	12.7%	13.4%
Overtime Salaries	140	\$18,320	\$20,587	\$20,431	\$19,826	2.0%	-3.0%
Travel	580	\$10,296	\$12,092	\$19,666	\$17,321	13.9%	-11.9%
Instruction Services	311	\$20,026	\$9,414	\$8,707	\$17,078	-3.9%	96.1%
Instructional Programs Improvement Services	312	\$9,103	\$16,173	\$21,305	\$13,618	10.6%	-36.1%
Library Books	640	\$10,519	\$10,107	\$6,466	\$8,082	-6.4%	25.0%
Group Life Insurance	221	\$6,424	\$5,689	\$7,226	\$7,745	4.8%	7.2%
Repairs and Maintenance Services	430	\$11,896	\$17,023	\$9,160	\$6,195	-15.1%	-32.4%
Postage and Postage Machine Rental	532	\$3,131	\$3,096	\$5,055	\$3,507	2.9%	-30.6%
Periodicals	650	\$2,534	\$1,743	\$2,335	\$3,429	7.9%	46.8%
Public Employees Retirement Fund	214	\$2,061	\$2,440	\$3,162	\$3,199	11.6%	1.2%
Dues and Fees	810	\$1,590	\$7,034	\$4,135	\$1,550	-0.6%	-62.5%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$860	NA	NA
Pupil Services	313	\$0	\$400	\$2,480	\$240	NA	-90.3%
Other Group Insurance Authorized by Statute	224	\$209	\$63	\$125	\$216	0.8%	73.1%
Computer Hardware	741	\$11,634	\$74,702	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$9,232	\$0	\$7,658	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$6,123,218	\$6,009,921	\$6,089,275	\$5,842,879	-1.2%	-4.0%
Student Instructional Support							
Certified Salaries	110	\$527,611	\$412,491	\$415,362	\$501,072	-1.3%	20.6%
Non - Certified Salaries	120	\$226,846	\$218,888	\$228,165	\$179,076	-5.7%	-21.5%
Group Health Insurance	222	\$124,365	\$118,248	\$90,674	\$106,668	-3.8%	17.6%
Social Security Certified	212	\$38,658	\$31,499	\$29,489	\$35,091	-2.4%	19.0%
Teacher Retirement Fund, After 7-1-95	216	\$31,774	\$28,137	\$26,675	\$34,470	2.1%	29.2%

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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
Public Employees Retirement Fund	214	\$16,647	\$16,820	\$20,106	\$18,596	2.8%	-7.5%
Social Security Noncertified	211	\$16,486	\$15,588	\$15,986	\$11,787	-8.0%	-26.3%
Other Employee Benefits	241 - 290	\$12,769	\$8,654	\$9,683	\$10,875	-3.9%	12.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,716	\$4,478	\$4,943	\$5,002	-7.1%	1.2%
Severance/Early Retirement Pay	213	\$5,000	\$26,835	\$5,000	\$5,000	0.0%	0.0%
Operational Supplies	611	\$4,410	\$3,641	\$6,130	\$2,617	-12.2%	-57.3%
Travel	580	\$4,308	\$2,904	\$1,744	\$2,609	-11.8%	49.5%
Other Purchased Services	593	\$1,539	\$3,920	\$3,375	\$2,109	8.2%	-37.5%
Group Life Insurance	221	\$1,008	\$947	\$1,042	\$1,302	6.6%	25.0%
Other Group Insurance Authorized by Statute	224	\$1,051	\$477	\$347	\$1,120	1.6%	222.3%
Staff Services	314	\$364	\$130	\$156	\$365	0.1%	134.2%
Other Professional and Technical Services	319	\$5,540	\$1,173	\$0	\$50	-69.2%	NA
Pupil Services	313	\$7,584	\$204	\$162	\$16	-78.6%	-90.1%
Student Instructional Support Total		\$1,032,677	\$895,034	\$859,039	\$917,826	-2.9%	6.8%
Overhead and Operational							
Non - Certified Salaries	120	\$1,086,403	\$1,042,605	\$1,060,499	\$1,078,083	-0.2%	1.7%
Food Purchases	614	\$322,563	\$330,320	\$274,734	\$346,679	1.8%	26.2%
Light and Power - Other Than Heating and Cooling	625	\$188,168	\$290,932	\$249,313	\$307,638	13.1%	23.4%
Equipment	730	\$177,868	\$162,929	\$287,198	\$256,100	9.5%	-10.8%
Certified Salaries	110	\$183,203	\$181,697	\$186,887	\$188,346	0.7%	0.8%
Heating and Cooling for Buildings - Gas	622	\$342,844	\$228,168	\$502,374	\$185,302	-14.3%	-63.1%
Insurance	520	\$144,785	\$95,694	\$189,181	\$173,016	4.6%	-8.5%
Repairs and Maintenance Services	430	\$112,567	\$415,400	\$205,040	\$169,139	10.7%	-17.5%
Operational Supplies	611	\$209,819	\$133,245	\$135,149	\$132,233	-10.9%	-2.2%
Gasoline and Lubricants	613	\$146,422	\$173,935	\$94,735	\$109,264	-7.1%	15.3%
Group Health Insurance	222	\$111,566	\$118,042	\$102,998	\$107,179	-1.0%	4.1%
Public Employees Retirement Fund	214	\$73,175	\$76,236	\$84,079	\$90,162	5.4%	7.2%
Content	747	\$38,259	\$66,157	\$105,881	\$83,136	21.4%	-21.5%
Other Supplies and Materials	615, 660 - 689	\$52,883	\$61,833	\$33,844	\$80,144	11.0%	136.8%
Social Security Noncertified	211	\$79,151	\$76,635	\$75,887	\$75,568	-1.2%	-0.4%
Workers Compensation Insurance	225	\$10,714	\$63,018	\$77,138	\$30,000	29.4%	-61.1%
Teacher Retirement Fund, After 7-1-95	216	\$19,131	\$19,078	\$19,623	\$19,776	0.8%	0.8%
Social Security Certified	212	\$13,746	\$13,911	\$14,373	\$14,547	1.4%	1.2%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Water and Sewage	411	\$7,829	\$8,480	\$7,622	\$8,295	1.5%	8.8%
Tires and Repairs	612	\$6,671	\$9,568	\$2,506	\$7,752	3.8%	209.4%
Removal of Refuse and Garbage	412	\$7,757	\$7,513	\$3,908	\$7,461	-1.0%	90.9%
Other Employee Benefits	241 - 290	\$5,124	\$4,207	\$5,002	\$5,240	0.6%	4.8%

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Severance/Early Retirement Pay	213	\$10,445	\$5,000	\$5,000	\$5,000	-16.8%	0.0%
Pre-2008 Object Code - Temporary Salaries	130	\$2,000	\$2,000	\$3,500	\$5,000	25.7%	42.9%
Student Transportation Services	510	\$7,974	\$2,957	\$4,247	\$4,496	-13.3%	5.9%
Travel	580	\$4,114	\$4,388	\$3,559	\$3,953	-1.0%	11.1%
Dues and Fees	810	\$3,740	\$3,759	\$3,700	\$3,700	-0.3%	0.0%
Board of Education Services	318	\$3,039	\$3,314	\$7,539	\$3,589	4.2%	-52.4%
Telephone	531	\$3,916	\$1,655	\$1,756	\$3,293	-4.2%	87.5%
Staff Services	314	\$2,650	\$2,346	\$3,752	\$2,785	1.3%	-25.8%
Other Purchased Services	593	\$2,834	\$3,617	\$2,018	\$2,428	-3.8%	20.3%
Unemployment Insurance	230	\$6,500	\$0	\$0	\$1,906	-26.4%	NA
Entertainment	240	\$1,292	\$3,065	\$2,708	\$1,862	9.6%	-31.2%
Textbooks	630	\$2,746	\$1,938	\$2,565	\$1,743	-10.7%	-32.1%
Postage and Postage Machine Rental	532	\$2,456	\$1,524	\$1,257	\$1,332	-14.2%	6.0%
Group Life Insurance	221	\$1,145	\$1,076	\$1,362	\$1,312	3.5%	-3.7%
Miscellaneous Objects	876 - 899	\$868	\$640	\$532	\$1,193	8.3%	124.1%
Official Bond Premiums	525	\$2,432	\$1,475	\$2,264	\$1,100	-18.0%	-51.4%
Advertising	540	\$1,382	\$1,744	\$1,159	\$1,037	-6.9%	-10.5%
Other Group Insurance Authorized by Statute	224	\$560	\$319	\$450	\$600	1.7%	33.4%
Periodicals	650	\$329	\$439	\$341	\$341	0.9%	0.1%
Professional Development	748	\$2,000	\$451	\$280	\$168	-46.2%	-40.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$32	NA	NA
Connectivity	744	\$598	\$21,866	\$2,981	\$0	-100.0%	-100.0%
Construction Services	450	\$0	\$259,907	\$1,863,309	\$0	NA	-100.0%
Overhead and Operational Total		\$3,413,671	\$3,913,081	\$5,642,249	\$3,531,930	0.9%	-37.4%
Non Operational							
Redemption of Principal	831	\$964,950	\$870,500	\$925,716	\$940,831	-0.6%	1.6%
Equipment	730	\$137,622	\$72,438	\$512,288	\$318,086	23.3%	-37.9%
Construction Services	450	\$1,018,255	\$918,449	\$429,137	\$298,886	-26.4%	-30.4%
Repairs and Maintenance Services	430	\$37,251	\$33,018	\$103,317	\$252,357	61.3%	144.3%
Non - Certified Salaries	120	\$126,024	\$119,766	\$112,329	\$117,552	-1.7%	4.6%
Certified Salaries	110	\$58,652	\$63,312	\$65,403	\$94,347	12.6%	44.3%
Awards	875	\$69,600	\$81,000	\$87,600	\$77,950	2.9%	-11.0%
Rentals	440	\$54,870	\$42,188	\$47,364	\$44,135	-5.3%	-6.8%
Connectivity	744	\$16,597	\$7,902	\$33,725	\$17,693	1.6%	-47.5%
Other Public or Private Utility Services	419	\$10,603	\$10,519	\$15,126	\$17,451	13.3%	15.4%
Licensed Employees	135	\$9,848	\$11,631	\$9,925	\$11,143	3.1%	12.3%
Social Security Certified	212	\$6,803	\$7,071	\$7,028	\$9,330	8.2%	32.7%
Teacher Retirement Fund, After 7-1-95	216	\$4,576	\$4,839	\$5,506	\$8,758	17.6%	59.0%

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M S D Warren County (8115)

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	\$7,922	\$7,332	\$6,929	\$7,306	-2.0%	5.4%
Public Employees Retirement Fund	214	\$4,547	\$4,976	\$5,342	\$5,987	7.1%	12.1%
Bank Service Charges	871	\$1,250	\$1,250	\$2,250	\$2,250	15.8%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$520	\$526	\$500	\$410	-5.8%	-18.1%
Pre-2008 Object Code - Temporary Salaries	130	\$377	\$450	\$145	\$377	0.0%	160.0%
Operational Supplies	611	\$1,732	\$1,453	\$1,943	\$247	-38.5%	-87.3%
Interest	832	\$865	\$0	\$582	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$8,882	\$0	NA	-100.0%
Non Operational Total		\$2,532,863	\$2,258,619	\$2,381,039	\$2,225,097	-3.2%	-6.5%
Grand Total		\$13,102,430	\$13,076,654	\$14,971,601	\$12,517,731	-1.1%	-16.4%