

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School Town of Munster (4740)

| 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 | \$12,535,825 | \$12,397,714 | \$12,255,008 | \$12,033,160 | -1.0% | -1.8% |
| Transfer Tuition to Other School Corps Within State | 561 | \$2,496,400 | \$3,069,600 | \$2,809,000 | \$2,917,200 | 4.0% | 3.9% |
| Non - Certified Salaries | 120 | \$1,400,436 | \$1,319,094 | \$1,399,162 | \$1,123,966 | -5.3% | -19.7% |
| Group Health Insurance | 222 | \$1,418,898 | \$1,410,205 | \$1,270,460 | \$967,305 | -9.1% | -23.9% |
| Social Security Certified | 212 | \$918,228 | \$902,770 | \$889,912 | \$872,712 | -1.3% | -1.9% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$735,524 | \$911,952 | \$744,801 | \$743,392 | 0.3% | -0.2% |
| Computer Hardware | 741 | \$351,562 | \$711,629 | \$696,921 | \$707,518 | 19.1% | 1.5% |
| Operational Supplies | 611 | \$580,513 | \$530,393 | \$463,345 | \$451,654 | -6.1% | -2.5% |
| Textbooks | 630 | \$512,829 | \$6,399 | \$140,833 | \$370,854 | -7.8% | 163.3% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$155,644 | \$147,862 | \$132,289 | \$147,056 | -1.4% | 11.2% |
| Public Employees Retirement Fund | 214 | \$160,211 | \$182,208 | \$156,375 | \$124,451 | -6.1% | -20.4% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$163,047 | \$181,091 | \$125,743 | \$115,419 | -8.3% | -8.2% |
| Social Security Noncertified | 211 | \$102,919 | \$98,148 | \$104,203 | \$83,826 | -5.0% | -19.6% |
| Other Technology Hardware | 746 | \$0 | \$0 | \$0 | \$72,543 | NA | NA |
| Content | 747 | \$28,414 | \$18,584 | \$49,022 | \$68,578 | 24.6% | 39.9% |
| Other Group Insurance Authorized by Statute | 224 | \$93,078 | \$91,616 | \$71,659 | \$65,463 | -8.4% | -8.6% |
| Group Life Insurance | 221 | \$52,801 | \$52,030 | \$47,954 | \$53,818 | 0.5% | 12.2% |
| Travel | 580 | \$44,572 | \$25,695 | \$34,409 | \$39,378 | -3.0% | 14.4% |
| Other Professional and Technical Services | 319 | \$17,647 | \$57,880 | \$57,552 | \$36,913 | 20.3% | -35.9% |
| Instructional Programs Improvement Services | 312 | \$4,067 | \$14,891 | \$9,748 | \$21,647 | 51.9% | 122.1% |
| Other Purchased Services | 593 | \$6,866 | \$7,174 | \$6,311 | \$14,299 | 20.1% | 126.6% |
| Repairs and Maintenance Services | 430 | -\$5,230 | \$258 | \$0 | \$11,785 | NA | NA |
| Library Books | 640 | \$19,907 | \$16,646 | \$10,258 | \$10,494 | -14.8% | 2.3% |
| Miscellaneous Objects | 876 - 899 | \$0 | \$11,212 | \$4,113 | \$4,187 | NA | 1.8% |
| Instruction Services | 311 | \$0 | \$0 | \$4,150 | \$3,900 | NA | -6.0% |
| Professional Development | 748 | \$1,790 | \$197 | \$4,444 | \$3,864 | 21.2% | -13.1% |
| Other Supplies and Materials | 615, 660 - 689 | \$4,459 | \$3,538 | \$2,643 | \$3,849 | -3.6% | 45.6% |
| Other Employee Benefits | 241 - 290 | \$3,705 | \$3,141 | \$3,124 | \$2,613 | -8.4% | -16.3% |
| Postage and Postage Machine Rental | 532 | \$312 | \$792 | \$768 | \$1,592 | 50.3% | 107.2% |
| Periodicals | 650 | \$2,560 | \$2,690 | \$326 | \$1,061 | -19.8% | 226.0% |
| Dues and Fees | 810 | \$0 | \$945 | \$89 | \$329 | NA | 269.7% |
| Equipment | 730 | \$519 | \$0 | \$84 | \$0 | -100.0% | -100.0% |
| Student Academic Achievement Total | | \$21,807,504 | \$22,176,354 | \$21,494,707 | \$21,074,829 | -0.9% | -2.0% |
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$1,380,759 | \$1,161,179 | \$1,165,344 | \$1,227,115 | -2.9% | 5.3% |
| Non - Certified Salaries | 120 | \$637,657 | \$605,145 | \$618,190 | \$588,403 | -2.0% | -4.8% |
| Group Health Insurance | 222 | \$229,140 | \$203,072 | \$160,567 | \$128,970 | -13.4% | -19.7% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School Town of Munster (4740)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|---|-----------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$83,002 | \$106,477 | \$106,403 | \$113,044 | 8.0% | 6.2% |
| Social Security Certified | 212 | \$98,793 | \$84,740 | \$84,678 | \$89,803 | -2.4% | 6.1% |
| Public Employees Retirement Fund | 214 | \$74,046 | \$88,617 | \$77,448 | \$76,390 | 0.8% | -1.4% |
| Social Security Noncertified | 211 | \$46,178 | \$43,017 | \$42,905 | \$41,750 | -2.5% | -2.7% |
| Group Life Insurance | 221 | \$11,891 | \$11,769 | \$10,717 | \$12,402 | 1.1% | 15.7% |
| Other Professional and Technical Services | 319 | \$7,080 | \$6,839 | \$5,850 | \$10,035 | 9.1% | 71.5% |
| Operational Supplies | 611 | \$40,390 | \$37,777 | \$17,200 | \$8,418 | -32.4% | -51.1% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$10,470 | \$6,467 | \$7,002 | \$8,408 | -5.3% | 20.1% |
| Travel | 580 | \$8,111 | \$4,767 | \$5,760 | \$7,302 | -2.6% | 26.8% |
| Other Group Insurance Authorized by Statute | 224 | \$8,415 | \$7,619 | \$5,936 | \$5,760 | -9.0% | -3.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$13,883 | \$13,723 | \$3,866 | \$3,020 | -31.7% | -21.9% |
| Instructional Programs Improvement Services | 312 | \$2,912 | \$2,547 | \$2,680 | \$2,768 | -1.3% | 3.3% |
| Repairs and Maintenance Services | 430 | \$140 | \$100 | \$0 | \$532 | 39.6% | NA |
| Other Employee Benefits | 241 - 290 | \$0 | \$172 | \$228 | \$495 | NA | 116.5% |
| Pupil Services | 313 | \$0 | \$220 | \$17,299 | \$139 | NA | -99.2% |
| Dues and Fees | 810 | \$0 | \$380 | \$380 | \$0 | NA | -100.0% |
| Student Instructional Support Total | | \$2,652,869 | \$2,384,626 | \$2,332,453 | \$2,324,754 | -3.2% | -0.3% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$3,311,480 | \$3,254,280 | \$3,392,742 | \$3,069,871 | -1.9% | -9.5% |
| Severance/Early Retirement Pay | 213 | \$875,905 | \$686,749 | \$865,990 | \$727,092 | -4.5% | -16.0% |
| Heating and Cooling for Buildings - Electricity | 621 | \$772,832 | \$804,662 | \$522,158 | \$683,046 | -3.0% | 30.8% |
| Insurance | 520 | \$490,690 | \$558,832 | \$574,807 | \$624,089 | 6.2% | 8.6% |
| Food Purchases | 614 | \$605,107 | \$616,199 | \$638,522 | \$586,846 | -0.8% | -8.1% |
| Group Health Insurance | 222 | \$738,122 | \$754,603 | \$675,123 | \$518,412 | -8.5% | -23.2% |
| Public Employees Retirement Fund | 214 | \$394,782 | \$480,049 | \$394,410 | \$374,005 | -1.3% | -5.2% |
| Student Transportation Services | 510 | \$54,466 | \$220,062 | \$300,178 | \$300,000 | 53.2% | -0.1% |
| Heating and Cooling for Buildings - Gas | 622 | \$212,319 | \$233,259 | \$113,102 | \$297,472 | 8.8% | 163.0% |
| Operational Supplies | 611 | \$474,806 | \$595,261 | \$378,400 | \$274,028 | -12.8% | -27.6% |
| Social Security Noncertified | 211 | \$244,060 | \$239,690 | \$247,351 | \$236,198 | -0.8% | -4.5% |
| Gasoline and Lubricants | 613 | \$246,721 | \$218,371 | \$199,176 | \$211,996 | -3.7% | 6.4% |
| Repairs and Maintenance Services | 430 | \$301,252 | \$278,405 | \$225,273 | \$204,375 | -9.2% | -9.3% |
| Certified Salaries | 110 | \$334,579 | \$190,825 | \$189,091 | \$183,033 | -14.0% | -3.2% |
| Other Professional and Technical Services | 319 | \$40,286 | \$122,925 | \$94,190 | \$150,966 | 39.1% | 60.3% |
| Board of Education Services | 318 | \$33,876 | \$36,405 | \$64,757 | \$122,963 | 38.0% | 89.9% |
| Data Processing Services | 316 | \$63,667 | \$60,846 | \$54,403 | \$73,863 | 3.8% | 35.8% |
| Water and Sewage | 411 | \$46,904 | \$63,061 | \$53,178 | \$66,536 | 9.1% | 25.1% |
| Telephone | 531 | \$77,122 | \$74,972 | \$65,253 | \$65,627 | -4.0% | 0.6% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$43,651 | \$39,650 | \$41,864 | \$63,988 | 10.0% | 52.8% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School Town of Munster (4740)

| 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 | \$32,596 | \$36,414 | \$35,584 | \$59,896 | 16.4% | 68.3% |
| Vehicles | 731 | \$161,124 | \$208,973 | \$50,326 | \$41,750 | -28.7% | -17.0% |
| Connectivity | 744 | \$43,987 | \$50,310 | \$67,354 | \$33,827 | -6.4% | -49.8% |
| Removal of Refuse and Garbage | 412 | \$32,932 | \$31,512 | \$30,537 | \$27,239 | -4.6% | -10.8% |
| Group Life Insurance | 221 | \$24,862 | \$26,774 | \$24,468 | \$27,045 | 2.1% | 10.5% |
| Travel | 580 | \$19,415 | \$15,311 | \$20,968 | \$23,697 | 5.1% | 13.0% |
| Tires and Repairs | 612 | \$7,001 | \$10,570 | \$13,800 | \$19,751 | 29.6% | 43.1% |
| Computer Hardware | 741 | \$3,428 | \$1,994 | \$7,488 | \$19,016 | 53.5% | 154.0% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$1,903 | \$2,298 | \$1,404 | \$16,130 | 70.6% | 1048.5% |
| Social Security Certified | 212 | \$23,588 | \$12,287 | \$11,755 | \$13,640 | -12.8% | 16.0% |
| Printing and Binding | 550 | \$19,603 | \$26,566 | \$17,866 | \$12,830 | -10.1% | -28.2% |
| Unemployment Insurance | 230 | \$10,144 | \$9,913 | \$8,733 | \$7,019 | -8.8% | -19.6% |
| Equipment | 730 | \$31,508 | \$57,452 | \$72,657 | \$5,694 | -34.8% | -92.2% |
| Other Supplies and Materials | 615, 660 - 689 | \$3,073 | \$3,696 | \$4,097 | \$5,020 | 13.1% | 22.5% |
| Content | 747 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | 0.0% | 0.0% |
| Advertising | 540 | \$1,489 | \$1,054 | \$1,947 | \$2,949 | 18.6% | 51.5% |
| Other Group Insurance Authorized by Statute | 224 | \$3,275 | \$3,697 | \$2,583 | \$1,903 | -12.7% | -26.3% |
| Other Purchased Services | 593 | \$2,710 | \$2,914 | \$4,025 | \$1,830 | -9.3% | -54.5% |
| Postage and Postage Machine Rental | 532 | \$5,419 | \$6,224 | \$7,512 | \$1,501 | -27.5% | -80.0% |
| Other Employee Benefits | 241 - 290 | \$10,724 | \$2,293 | \$2,341 | \$1,276 | -41.3% | -45.5% |
| Official Bond Premiums | 525 | \$1,310 | \$736 | \$360 | \$1,090 | -4.5% | 202.6% |
| Judgments Against the School Corporation | 820 | \$2,500 | \$0 | \$0 | \$883 | -22.9% | NA |
| Staff Services | 314 | \$1,000 | \$700 | \$700 | \$700 | -8.5% | 0.0% |
| Miscellaneous Objects | 876 - 899 | \$11,053 | \$1,251 | \$11,947 | \$677 | -50.3% | -94.3% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$720 | \$498 | \$200 | \$202 | -27.2% | 1.0% |
| Rentals | 440 | \$85 | \$93 | \$61 | \$131 | 11.5% | 116.5% |
| Bank Service Charges | 871 | \$0 | \$0 | \$50 | \$0 | NA | -100.0% |
| Improvements Other Than Buildings | 715 | \$40 | \$0 | \$0 | \$0 | -100.0% | NA |
| Statistical Services | 317 | \$10,100 | \$0 | \$20,000 | \$0 | -100.0% | -100.0% |
| Overhead and Operational Total | | \$9,831,216 | \$10,045,631 | \$9,511,732 | \$9,163,104 | -1.7% | -3.7% |
| Non Operational | | | | | | | |
| Miscellaneous Objects | 876 - 899 | \$10,377,220 | \$10,849,737 | \$10,896,528 | \$10,782,126 | 1.0% | -1.0% |
| Redemption of Principal | 831 | \$0 | \$0 | \$350,000 | \$2,500,000 | NA | 614.3% |
| Certified Salaries | 110 | \$409,483 | \$336,791 | \$317,723 | \$312,205 | -6.6% | -1.7% |
| Repairs and Maintenance Services | 430 | \$80,184 | \$213,251 | \$212,704 | \$209,068 | 27.1% | -1.7% |
| Construction Services | 450 | \$1,777,541 | \$99,952 | \$122,623 | \$189,658 | -42.8% | 54.7% |
| Computer Hardware | 741 | \$157,882 | \$64,374 | \$43,105 | \$137,323 | -3.4% | 218.6% |
| Interest | 832 | \$119,408 | \$75,750 | \$73,394 | \$94,896 | -5.6% | 29.3% |

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School Town of Munster (4740)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|--------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Content | 747 | \$233,486 | \$147,549 | \$175,790 | \$88,803 | -21.5% | -49.5% |
| Non - Certified Salaries | 120 | \$302,093 | \$126,616 | \$111,174 | \$73,474 | -29.8% | -33.9% |
| Other Professional and Technical Services | 319 | \$133,372 | \$44,261 | \$10,777 | \$41,310 | -25.4% | 283.3% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$25,294 | \$30,139 | \$23,804 | \$23,225 | -2.1% | -2.4% |
| Social Security Certified | 212 | \$27,524 | \$24,341 | \$23,144 | \$22,603 | -4.8% | -2.3% |
| Equipment | 730 | \$120,290 | \$13,990 | \$102,326 | \$20,011 | -36.1% | -80.4% |
| Operational Supplies | 611 | \$13,771 | \$22,917 | \$22,377 | \$19,541 | 9.1% | -12.7% |
| Rentals | 440 | \$716,000 | \$671,000 | \$193,750 | \$18,250 | -60.0% | -90.6% |
| Vehicles | 731 | \$0 | \$0 | \$0 | \$11,638 | NA | NA |
| Social Security Noncertified | 211 | \$22,544 | \$9,596 | \$8,481 | \$5,467 | -29.8% | -35.5% |
| Seldom or Non-Recurring Purchases | 873 | \$0 | \$4,000 | \$4,012 | \$3,649 | NA | -9.1% |
| Postage and Postage Machine Rental | 532 | \$3,628 | \$1,400 | \$2,022 | \$2,511 | -8.8% | 24.2% |
| Public Employees Retirement Fund | 214 | \$34,263 | \$17,026 | \$7,377 | \$1,913 | -51.4% | -74.1% |
| Awards | 875 | \$1,527 | \$1,263 | \$1,267 | \$1,266 | -4.6% | -0.1% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$858 | \$753 | \$539 | \$696 | -5.1% | 29.1% |
| Group Health Insurance | 222 | \$46,272 | \$3,160 | \$0 | \$0 | -100.0% | NA |
| Other Group Insurance Authorized by Statute | 224 | \$1,234 | \$40 | \$0 | \$0 | -100.0% | NA |
| Group Life Insurance | 221 | \$2,500 | \$96 | \$0 | \$0 | -100.0% | NA |
| Contributions & Donations to Outside Organizations | 570 | \$0 | \$12,500 | \$0 | \$0 | NA | NA |
| Non Operational Total | | \$14,606,374 | \$12,770,504 | \$12,702,916 | \$14,559,633 | -0.1% | 14.6% |
| Grand Total | | \$48,897,963 | \$47,377,115 | \$46,041,807 | \$47,122,320 | -0.9% | 2.3% |