

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Warren Township (5360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$6,782,310	\$6,839,105	\$6,996,101	\$7,034,537	0.92%	0.55%
Non - Certified Salaries	120	\$2,813,020	\$2,217,448	\$2,281,599	\$2,295,939	-4.95%	0.63%
Group Health Insurance	222	\$1,697,513	\$912,184	\$1,718,889	\$1,662,588	-0.52%	-3.28%
Social Security Certified	212	\$535,357	\$518,904	\$526,323	\$528,156	-0.34%	0.35%
Teacher Retirement Fund, After 7-1-95	216	\$378,787	\$390,980	\$358,963	\$388,038	0.61%	8.10%
Other Employee Benefits	241 - 290	\$304,313	\$278,024	\$291,635	\$292,506	-0.98%	0.30%
Other Professional and Technical Services	319	\$160,275	\$145,283	\$154,121	\$257,801	12.62%	67.27%
Public Employees Retirement Fund	214	\$182,627	\$199,149	\$248,504	\$248,100	7.96%	-0.16%
Other Supplies and Materials	615, 660 - 689	\$24,031	\$15,988	\$40,831	\$228,174	75.54%	458.82%
Teacher Retirement Fund, Prior to 7-1-95	215	\$215,448	\$202,938	\$210,802	\$210,879	-0.53%	0.04%
Social Security Noncertified	211	\$141,634	\$141,098	\$164,060	\$167,156	4.23%	1.89%
Operational Supplies	611	\$108,007	\$96,306	\$121,872	\$107,391	-0.14%	-11.88%
Repairs and Maintenance Services	430	\$98	\$30,446	\$51,728	\$62,192	402.04%	20.23%
Travel	580	\$20,224	\$23,821	\$27,006	\$43,792	21.31%	62.16%
Stipends	131	\$8,644	\$3,673	\$10,852	\$40,242	46.89%	270.83%
Equipment	730	\$0	\$2,000	\$15,285	\$26,708	NA	74.73%
Student Transportation Services	510	\$0	\$8,419	\$6,511	\$4,053	NA	-37.75%
Advertising	540	\$0	\$0	\$50	\$298	NA	495.00%
Miscellaneous Objects	876 - 899	\$3,731	\$4,365	\$8,127	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$5,576	\$0	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$0	\$760,267	\$0	\$0	NA	NA
Food Purchases	614	\$1,500	\$0	\$1,500	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$312	\$0	\$0	\$0	-100.00%	NA

Student Instructional Support Total	\$13,383,405	\$12,790,397	\$13,234,758	\$13,598,551	0.40%	2.75%
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Student Academic Achievement

Certified Salaries	110	\$38,281,164	\$37,877,567	\$38,401,494	\$39,288,846	0.65%	2.31%
Group Health Insurance	222	\$7,467,582	\$4,252,265	\$7,815,421	\$7,543,943	0.25%	-3.47%
Non - Certified Salaries	120	\$3,323,063	\$4,591,948	\$4,960,080	\$5,154,817	11.60%	3.93%
Social Security Certified	212	\$2,512,000	\$2,677,695	\$2,946,385	\$3,001,505	4.55%	1.87%
Computer Hardware	741	\$117,838	\$676,630	\$52,695	\$2,468,333	113.93%	4584.19%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, After 7-1-95	216	\$1,696,091	\$2,205,091	\$2,371,338	\$2,442,598	9.55%	3.01%
Other Professional and Technical Services	319	\$580,281	\$906,157	\$729,676	\$1,935,712	35.15%	165.28%
Other Employee Benefits	241 - 290	\$1,384,722	\$1,467,644	\$1,517,321	\$1,550,765	2.87%	2.20%
Other Technology Hardware	746	\$907,732	\$5,261,688	\$845,705	\$1,315,689	9.72%	55.57%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,034,589	\$1,085,515	\$1,174,811	\$1,187,936	3.52%	1.12%
Pre-2008 Object Code - Temporary Salaries	130	\$1,114,868	\$968,966	\$1,014,233	\$881,830	-5.69%	-13.05%
Other Supplies and Materials	615, 660 - 689	\$308,996	\$532,529	\$634,497	\$787,131	26.33%	24.06%
Operational Supplies	611	\$626,896	\$605,721	\$954,882	\$713,176	3.28%	-25.31%
Public Employees Retirement Fund	214	\$842,161	\$647,854	\$505,872	\$531,716	-10.86%	5.11%
Textbooks	630	\$881,435	\$1,046,644	\$640,805	\$412,754	-17.28%	-35.59%
Social Security Noncertified	211	\$653,342	\$517,948	\$360,762	\$375,505	-12.93%	4.09%
Stipends	131	\$116,937	\$377,413	\$580,938	\$372,520	33.60%	-35.88%
Content	747	\$1,716	\$236,871	\$463,281	\$165,771	213.53%	-64.22%
Pupil Services	313	\$155,354	\$161,241	\$170,785	\$131,266	-4.12%	-23.14%
Travel	580	\$80,971	\$60,519	\$121,023	\$130,186	12.61%	7.57%
Equipment	730	\$113,604	\$637,038	\$314,319	\$95,592	-4.22%	-69.59%
Library Books	640	\$64,008	\$47,354	\$57,705	\$50,820	-5.60%	-11.93%
Instruction Services	311	\$35,817	\$51,577	\$65,147	\$44,838	5.78%	-31.18%
Construction Services	450	\$8,890	\$5,087	\$5,680	\$21,979	25.39%	286.95%
Instructional Programs Improvement Services	312	\$36,934	\$533,150	\$293,250	\$20,143	-14.06%	-93.13%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$19,331	NA	NA
Printing and Binding	550	\$9,342	\$910	\$8,839	\$19,185	19.71%	117.06%
Postage and Postage Machine Rental	532	\$16,207	\$17,206	\$12,435	\$18,593	3.49%	49.53%
Student Transportation Services	510	\$4,419	\$4,063	\$6,369	\$8,270	16.96%	29.84%
Repairs and Maintenance Services	430	\$7,605	\$7,952	\$6,191	\$8,022	1.34%	29.57%
Other Purchased Services	593	\$6,090	\$7,560	\$6,038	\$7,805	6.40%	29.28%
Other Communication Services	533 - 539	\$1,508	\$1,000	\$1,100	\$5,040	35.21%	358.20%
Advertising	540	\$13,898	\$19,256	\$12,167	\$2,911	-32.35%	-76.07%
Tires and Repairs	612	\$1,334	\$2,218	\$2,673	\$2,678	19.04%	0.18%
Other Public or Private Utility Services	419	\$534	\$3,771	\$593	\$1,039	18.13%	75.27%
Water and Sewage	411	\$2,066	\$6,795	\$6,405	\$965	-17.33%	-84.94%
Periodicals	650	\$0	\$0	\$0	\$581	NA	NA
Miscellaneous Objects	876 - 899	\$2,603	\$4,878	\$12,437	\$503	-33.71%	-95.96%
Staff Services	314	\$20,800	\$3,600	\$2,531	\$263	-66.48%	-89.63%

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M S D Warren Township (5360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telephone	531	\$385	\$369	\$192	\$180	-17.33%	-6.29%
Group Life Insurance	221	\$0	\$3,618,152	\$0	\$0	NA	NA
Professional Development	748	\$0	\$0	\$0	\$0	NA	NA
Statistical Services	317	\$9,375	\$5,850	\$1,575	\$0	-100.00%	-100.00%
Food Purchases	614	\$923	\$619	\$657	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$62,444,079	\$71,136,311	\$67,078,308	\$70,720,737	3.16%	5.43%
Overhead and Operational							
Non - Certified Salaries	120	\$11,890,130	\$12,114,528	\$12,256,127	\$12,634,209	1.53%	3.08%
Group Health Insurance	222	\$2,754,912	\$1,863,538	\$3,740,389	\$3,729,488	7.87%	-0.29%
Light and Power - Other Than Heating and Cooling	625	\$2,503,760	\$2,505,763	\$2,709,209	\$2,826,751	3.08%	4.34%
Repairs and Maintenance Services	430	\$2,291,225	\$1,840,683	\$1,903,289	\$2,145,953	-1.62%	12.75%
Public Employees Retirement Fund	214	\$646,135	\$1,041,399	\$1,295,070	\$1,364,437	20.55%	5.36%
Vehicles	731	\$1,600	\$774,545	\$849,691	\$1,199,832	423.30%	41.21%
Social Security Noncertified	211	\$515,728	\$721,474	\$888,066	\$926,381	15.77%	4.31%
Certified Salaries	110	\$639,503	\$725,906	\$754,534	\$828,555	6.69%	9.81%
Heating and Cooling for Buildings - Gas	622	\$888,814	\$881,896	\$794,612	\$669,510	-6.84%	-15.74%
Operational Supplies	611	\$600,461	\$599,083	\$629,973	\$637,185	1.50%	1.14%
Insurance	520	\$705,103	\$690,711	\$664,394	\$598,084	-4.03%	-9.98%
Gasoline and Lubricants	613	\$1,023,098	\$1,116,233	\$850,195	\$595,983	-12.64%	-29.90%
Water and Sewage	411	\$335,499	\$399,247	\$527,907	\$567,919	14.06%	7.58%
Other Supplies and Materials	615, 660 - 689	\$408,398	\$361,919	\$407,312	\$461,651	3.11%	13.34%
Content	747	\$342,221	\$439,603	\$461,788	\$440,540	6.52%	-4.60%
Computer Hardware	741	\$801,699	\$415,956	\$35,845	\$435,387	-14.15%	1114.62%
Workers Compensation Insurance	225	\$313,364	\$219,344	\$328,476	\$434,573	8.52%	32.30%
Equipment	730	\$228,398	\$254,937	\$222,336	\$400,008	15.04%	79.91%
Food Purchases	614	\$224,849	\$292,902	\$214,041	\$342,863	11.12%	60.19%
Other Employee Benefits	241 - 290	\$302,322	\$279,054	\$210,911	\$237,981	-5.81%	12.84%
Miscellaneous Objects	876 - 899	\$185,584	\$273,013	\$178,469	\$173,262	-1.70%	-2.92%
Other Professional and Technical Services	319	\$126,379	\$143,704	\$139,817	\$147,568	3.95%	5.54%
Staff Services	314	\$34,949	\$50,362	\$87,529	\$121,538	36.56%	38.85%
Severance/Early Retirement Pay	213	\$75,531	\$119,063	\$58,835	\$84,511	2.85%	43.64%
Tires and Repairs	612	\$56,868	\$51,758	\$65,254	\$78,932	8.54%	20.96%

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M S D Warren Township (5360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Removal of Refuse and Garbage	412	\$75,289	\$82,357	\$74,997	\$72,198	-1.04%	-3.73%
Board of Education Services	318	\$86,388	\$130,928	\$101,905	\$63,544	-7.39%	-37.64%
Social Security Certified	212	\$415,195	\$269,811	\$54,734	\$60,331	-38.26%	10.22%
Teacher Retirement Fund, After 7-1-95	216	\$278,758	\$199,158	\$38,046	\$54,271	-33.57%	42.64%
Other Purchased Services	593	\$97,986	\$72,239	\$31,719	\$29,587	-25.87%	-6.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$153,798	\$98,825	\$23,491	\$28,278	-34.52%	20.38%
Travel	580	\$19,216	\$25,809	\$20,798	\$26,493	8.36%	27.38%
Advertising	540	\$40,839	\$31,943	\$26,510	\$26,491	-10.26%	-0.07%
Postage and Postage Machine Rental	532	\$14,906	\$22,190	\$12,429	\$22,105	10.35%	77.86%
Dues and Fees	810	\$16,449	\$18,417	\$19,058	\$19,813	4.76%	3.96%
Student Transportation Services	510	\$9,155	\$70,391	\$86,880	\$13,288	9.76%	-84.71%
Unemployment Insurance	230	\$39,717	\$30,541	\$14,122	\$11,851	-26.09%	-16.08%
Telephone	531	\$31,580	\$11,597	\$10,715	\$10,717	-23.68%	0.02%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$420,641	\$5,844	NA	-98.61%
Stipends	131	\$0	\$10,031	\$8,619	\$5,242	NA	-39.17%
Other Communication Services	533 - 539	\$1,995	\$3,064	\$354	\$2,583	6.67%	629.97%
Instructional Programs Improvement Services	312	\$4,460	\$2,295	\$2,433	\$1,663	-21.86%	-31.65%
Periodicals	650	\$1,088	\$2,779	\$794	\$1,417	6.83%	78.49%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$1,062	NA	NA
Official Bond Premiums	525	\$1,869	\$1,197	\$1,247	\$450	-29.95%	-63.91%
Pre-2008 Object Code - Temporary Salaries	130	\$123,184	\$108,282	\$1,280	\$450	-75.42%	-64.89%
Rentals	440	\$1,155	\$1,306	\$997	\$390	-23.77%	-60.90%
Other Technology Hardware	746	\$0	\$4,860	\$0	\$0	NA	NA
Group Life Insurance	221	\$0	\$1,323,055	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$2,877	\$502	\$4,372	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$559,139	\$74,794	\$0	\$0	-100.00%	NA
Board Member Compensation	115	\$7,000	\$333	\$11,313	\$0	-100.00%	-100.00%
Construction Services	450	\$386,575	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total		\$30,265,151	\$30,773,325	\$31,241,525	\$32,541,168	1.83%	4.16%
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Non Operational

Redemption of Principal	831	\$17,378,053	\$16,926,225	\$15,147,346	\$14,192,426	-4.94%	-6.30%
Other Professional and Technical Services	319	\$6,784,447	\$6,350,664	\$6,967,983	\$7,631,551	2.99%	9.52%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Construction Services	450	\$2,340,160	\$4,501,167	\$2,148,616	\$1,127,800	-16.68%	-47.51%
Equipment	730	\$1,731,107	\$923,125	\$1,255,545	\$973,300	-13.41%	-22.48%
Non - Certified Salaries	120	\$708,755	\$751,559	\$633,450	\$699,236	-0.34%	10.39%
Certified Salaries	110	\$503,252	\$449,143	\$474,201	\$503,945	0.03%	6.27%
Student Transportation Services	510	\$0	\$831	\$58,500	\$61,935	NA	5.87%
Other Supplies and Materials	615, 660 - 689	\$32,616	\$34,836	\$64,844	\$57,232	15.09%	-11.74%
Social Security Noncertified	211	\$50,127	\$50,621	\$47,167	\$52,841	1.33%	12.03%
Group Health Insurance	222	\$246,169	(\$25,670)	\$69,384	\$52,524	-32.04%	-24.30%
Other Purchased Services	593	\$0	\$0	\$169,235	\$49,195	NA	-70.93%
Social Security Certified	212	\$65,366	\$37,299	\$36,895	\$39,979	-11.57%	8.36%
Teacher Retirement Fund, After 7-1-95	216	\$31,833	\$19,961	\$33,858	\$37,115	3.91%	9.62%
Public Employees Retirement Fund	214	\$53,266	\$55,041	\$30,159	\$27,853	-14.96%	-7.64%
Pre-2008 Object Code - Temporary Salaries	130	\$302	\$269	\$33,293	\$27,157	207.92%	-18.43%
Content	747	\$427	\$675	\$1,960	\$23,500	172.45%	1098.98%
Vehicles	731	\$0	\$74,289	\$108,130	\$23,282	NA	-78.47%
Teacher Retirement Fund, Prior to 7-1-95	215	\$22,824	\$12,013	\$14,602	\$15,832	-8.74%	8.42%
Stipends	131	\$0	\$2,225	\$3,388	\$8,650	NA	155.35%
Operational Supplies	611	\$13,261	\$8,334	\$3,602	\$5,169	-20.99%	43.51%
Other Employee Benefits	241 - 290	\$33,915	\$17,807	\$4,694	\$3,927	-41.67%	-16.35%
Travel	580	\$0	\$8,750	\$0	\$1,357	NA	NA
Miscellaneous Objects	876 - 899	\$126,466	\$125,389	\$0	\$574	-74.04%	NA
Food Purchases	614	\$9,031	\$19,522	\$2,159	\$257	-58.91%	-88.08%
Other Technology Hardware	746	\$16,500	\$0	\$373,290	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$25,792	\$0	NA	-100.00%
Group Life Insurance	221	\$0	\$190,808	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$175	\$0	\$0	NA	NA
Awards	875	\$1,000	\$0	\$4,000	\$0	-100.00%	-100.00%
Computer Hardware	741	\$51,156	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$11,650	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$743	\$382	\$12	\$0	-100.00%	-100.00%
Non Operational Total		\$30,212,426	\$30,535,441	\$27,712,103	\$25,616,636	-4.04%	-7.56%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Grand Total	\$136,305,061	\$145,235,474	\$139,266,694	\$142,477,091	1.11%	2.31%