

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School City of Mishawaka (7200)

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	\$2,629,749	\$2,712,405	\$2,657,012	\$2,267,437	-3.64%	-14.66%
Non - Certified Salaries	120	\$1,395,929	\$1,405,936	\$1,294,079	\$1,495,660	1.74%	15.58%
Group Health Insurance	222	\$1,532,530	\$1,655,948	\$1,489,854	\$1,375,690	-2.66%	-7.66%
Social Security Certified	212	\$200,907	\$210,166	\$203,026	\$172,110	-3.79%	-15.23%
Teacher Retirement Fund, After 7-1-95	216	\$144,601	\$160,641	\$177,227	\$155,000	1.75%	-12.54%
Public Employees Retirement Fund	214	\$128,069	\$146,334	\$153,247	\$146,787	3.47%	-4.22%
Social Security Noncertified	211	\$74,709	\$74,348	\$76,438	\$77,476	0.91%	1.36%
Statistical Services	317	\$73,262	\$4,508	\$38,848	\$60,418	-4.70%	55.52%
Teacher Retirement Fund, Prior to 7-1-95	215	\$36,891	\$38,497	\$32,595	\$25,648	-8.69%	-21.31%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$25,441	NA	NA
Travel	580	\$18,239	\$15,457	\$17,032	\$23,385	6.41%	37.30%
Group Life Insurance	221	\$26,112	\$26,229	\$22,670	\$21,958	-4.24%	-3.14%
Nonlicensed Employees	136	\$15,786	\$15,060	\$15,710	\$19,054	4.82%	21.28%
Operational Supplies	611	\$24,478	\$21,588	\$24,222	\$17,466	-8.09%	-27.89%
Group Accident Insurance	223	\$12,762	\$20,243	\$17,590	\$16,032	5.87%	-8.85%
Equipment	730	\$11,823	\$20,586	\$25,725	\$14,946	6.03%	-41.90%
Workers Compensation Insurance	225	\$24,691	\$38,746	\$42,007	\$14,111	-13.05%	-66.41%
Other Purchased Services	593	\$6,567	\$4,748	\$9,698	\$8,745	7.42%	-9.83%
Pupil Services	313	\$1,025	\$3,700	\$3,125	\$6,670	59.72%	113.44%
Licensed Employees	135	\$8,538	\$7,332	\$13,209	\$6,297	-7.33%	-52.33%
Other Professional and Technical Services	319	\$14,491	\$9,758	\$1,138	\$5,238	-22.46%	360.44%
Board of Education Services	318	\$9,637	\$9,937	\$708,210	\$2,800	-26.58%	-99.60%
Postage and Postage Machine Rental	532	\$3,904	\$3,357	\$4,414	\$1,247	-24.82%	-71.74%
Dues and Fees	810	\$515	\$0	\$725	\$330	-10.53%	-54.48%
Official Bond Premiums	525	\$200	\$211	\$211	\$303	10.95%	43.46%
Advertising	540	\$869	\$196	\$847	\$289	-24.06%	-65.87%
Student Instructional Support Total		\$6,396,284	\$6,605,931	\$7,028,859	\$5,960,536	-1.75%	-15.20%
Student Academic Achievement							
Certified Salaries	110	\$18,332,960	\$17,784,159	\$17,120,646	\$14,255,665	-6.09%	-16.73%
Group Health Insurance	222	\$9,602,800	\$9,381,168	\$8,863,656	\$7,750,659	-5.22%	-12.56%

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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
Transfer Tuition to Other School Corps Within State	561	\$4,225,840	\$4,653,212	\$3,909,100	\$3,814,031	-2.53%	-2.43%
Non - Certified Salaries	120	\$6,448,002	\$5,925,199	\$5,530,262	\$2,951,154	-17.75%	-46.64%
Teacher Retirement Fund, After 7-1-95	216	\$1,215,715	\$1,217,526	\$1,299,562	\$1,136,046	-1.68%	-12.58%
Social Security Certified	212	\$1,329,025	\$1,273,292	\$1,213,644	\$1,026,594	-6.25%	-15.41%
Equipment	730	\$394,821	\$281,256	\$364,254	\$555,112	8.89%	52.40%
Textbooks	630	\$448,424	\$343,909	\$547,007	\$447,772	-0.04%	-18.14%
Licensed Employees	135	\$742,087	\$633,489	\$682,647	\$439,289	-12.29%	-35.65%
Operational Supplies	611	\$600,370	\$599,351	\$432,212	\$416,097	-8.76%	-3.73%
Public Employees Retirement Fund	214	\$761,047	\$784,669	\$764,570	\$367,121	-16.66%	-51.98%
Social Security Noncertified	211	\$541,373	\$500,230	\$478,319	\$255,463	-17.12%	-46.59%
Repairs and Maintenance Services	430	\$1,789	\$0	\$0	\$202,499	226.17%	NA
Staff Services	314	\$179,661	\$141,157	\$139,438	\$138,431	-6.31%	-0.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$230,004	\$189,602	\$163,463	\$128,833	-13.49%	-21.19%
Pupil Services	313	\$285,268	\$280,741	\$274,269	\$109,722	-21.25%	-59.99%
Other Professional and Technical Services	319	\$214,319	\$409,800	\$323,917	\$99,620	-17.43%	-69.25%
Group Accident Insurance	223	\$86,184	\$106,972	\$107,714	\$89,073	0.83%	-17.31%
Group Life Insurance	221	\$106,046	\$83,383	\$92,458	\$81,866	-6.26%	-11.46%
Workers Compensation Insurance	225	\$167,247	\$217,633	\$241,285	\$79,909	-16.86%	-66.88%
Other Supplies and Materials	615, 660 - 689	\$54,594	\$72,114	\$195,110	\$76,936	8.95%	-60.57%
Distance Learning Equipment	742	\$29,188	\$8,609	\$110,926	\$67,687	23.40%	-38.98%
Library Books	640	\$49,091	\$49,045	\$43,972	\$40,675	-4.59%	-7.50%
Travel	580	\$40,022	\$47,881	\$43,896	\$28,182	-8.40%	-35.80%
Instructional Programs Improvement Services	312	\$3,600	\$18,053	\$10,033	\$10,828	31.69%	7.93%
Computer Hardware	741	\$0	\$6,779	\$650	\$10,813	NA	1563.57%
Food Purchases	614	\$1,602	\$5,533	\$12,085	\$10,034	58.21%	-16.97%
Miscellaneous Objects	876 - 899	\$2,875	\$6,983	\$6,995	\$9,121	33.46%	30.40%
Periodicals	650	\$23,391	\$20,724	\$17,913	\$8,436	-22.51%	-52.91%
Unemployment Insurance	230	\$14,523	\$4,345	\$10,173	\$2,789	-33.80%	-72.59%
Stipends	131	\$0	\$11,545	\$0	\$2,525	NA	NA
Instruction Services	311	\$11,885	\$11,780	\$11,830	\$1,322	-42.25%	-88.83%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$914	NA	NA
Overtime Salaries	140	\$0	\$0	\$0	\$96	NA	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$1,626	\$0	\$0	\$0	-100.00%	NA
Connectivity	744	\$2,044	\$0	\$0	\$0	-100.00%	NA

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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
Dues and Fees	810	\$0	\$560	\$0	\$0	NA	NA
Other Purchased Services	593	\$2,900	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$243	\$65	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$3,000	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$9,565	\$2,266	\$1,642	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$46,163,128	\$45,073,031	\$43,013,647	\$34,615,311	-6.94%	-19.52%
Overhead and Operational							
Non - Certified Salaries	120	\$3,237,594	\$3,104,909	\$3,105,422	\$3,190,893	-0.36%	2.75%
Group Health Insurance	222	\$1,805,933	\$1,875,955	\$1,750,342	\$2,153,862	4.50%	23.05%
Repairs and Maintenance Services	430	\$890,295	\$724,468	\$853,290	\$1,060,862	4.48%	24.33%
Food Purchases	614	\$1,063,813	\$999,621	\$988,923	\$1,053,013	-0.25%	6.48%
Other Public or Private Utility Services	419	\$304,115	\$1,192,164	\$953,051	\$929,670	32.23%	-2.45%
Other Professional and Technical Services	319	\$229,885	\$325,370	\$310,550	\$521,332	22.72%	67.87%
Miscellaneous Objects	876 - 899	\$17,325	\$19,699	\$14,714	\$509,803	132.91%	3364.85%
Public Employees Retirement Fund	214	\$371,567	\$410,278	\$428,212	\$435,143	4.03%	1.62%
Certified Salaries	110	\$199,104	\$181,883	\$154,816	\$320,699	12.66%	107.15%
Telephone	531	\$266,684	\$269,353	\$277,268	\$280,365	1.26%	1.12%
Social Security Noncertified	211	\$228,678	\$225,782	\$219,472	\$231,798	0.34%	5.62%
Operational Supplies	611	\$258,014	\$199,268	\$234,018	\$228,568	-2.98%	-2.33%
Water and Sewage	411	\$243,423	\$231,974	\$279,443	\$205,017	-4.20%	-26.63%
Insurance	520	\$286,069	\$260,570	\$234,623	\$194,891	-9.15%	-16.93%
Equipment	730	\$101,547	\$319,915	\$109,837	\$111,376	2.34%	1.40%
Workers Compensation Insurance	225	\$23,830	\$31,646	\$35,851	\$103,667	44.42%	189.16%
Other Supplies and Materials	615, 660 - 689	\$89,340	\$67,256	\$79,567	\$74,062	-4.58%	-6.92%
Gasoline and Lubricants	613	\$82,432	\$68,698	\$50,247	\$55,880	-9.26%	11.21%
Postage and Postage Machine Rental	532	\$48,227	\$51,497	\$48,747	\$48,001	-0.12%	-1.53%
Other Purchased Property Services	490 - 499	\$62,168	\$30,431	\$47,315	\$35,580	-13.02%	-24.80%
Removal of Refuse and Garbage	412	\$22,600	\$27,621	\$27,740	\$32,896	9.84%	18.59%
Licensed Employees	135	\$86,340	\$151,287	\$80,001	\$28,642	-24.11%	-64.20%
Social Security Certified	212	\$29,343	\$23,877	\$23,650	\$25,721	-3.24%	8.76%
Group Life Insurance	221	\$28,167	\$27,820	\$24,509	\$25,468	-2.49%	3.91%
Group Accident Insurance	223	\$16,261	\$24,855	\$23,940	\$24,200	10.45%	1.09%

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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
Cleaning Services	420	\$35,673	\$25,050	\$33,665	\$23,612	-9.80%	-29.86%
Travel	580	\$37,342	\$13,571	\$14,582	\$18,645	-15.94%	27.86%
Dues and Fees	810	\$17,990	\$19,986	\$17,709	\$18,596	0.83%	5.01%
Bank Service Charges	871	\$11,931	\$17,598	\$25,272	\$17,027	9.30%	-32.63%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$13,650	NA	NA
Student Transportation Services	510	\$9,866	\$10,305	\$11,029	\$12,739	6.60%	15.50%
Printing and Binding	550	\$20,923	\$15,899	\$20,139	\$7,700	-22.11%	-61.77%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$6,553	NA	NA
Board of Education Services	318	\$8,128	\$1,658	\$2,766	\$4,929	-11.76%	78.16%
Advertising	540	\$5,426	\$20,704	\$5,197	\$4,829	-2.87%	-7.09%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,170	\$4,436	\$4,327	\$3,202	-18.26%	-26.01%
Overtime Salaries	140	\$4,900	\$3,539	\$2,324	\$2,890	-12.36%	24.36%
Professional Development	748	\$870	\$1,609	\$660	\$2,619	31.71%	296.86%
Periodicals	650	\$1,177	\$1,191	\$1,038	\$1,876	12.36%	80.66%
Light and Power - Other Than Heating and Cooling	625	\$399,278	(\$232,575)	\$0	\$1,062	-77.29%	NA
Official Bond Premiums	525	\$700	\$700	\$400	\$745	1.57%	86.29%
Staff Services	314	\$510	\$60	\$1,615	\$715	8.81%	-55.73%
Other Purchased Services	593	\$4,748	\$1,285	\$266	\$515	-42.60%	93.97%
Instructional Programs Improvement Services	312	\$143	\$0	\$0	\$173	4.78%	NA
Buildings	720	\$4,000	\$350	\$0	\$50	-66.51%	NA
Textbooks	630	\$0	\$0	\$0	\$0	NA	NA
Unemployment Insurance	230	\$8,749	\$12,604	\$13,475	\$0	-100.00%	-100.00%
Heating and Cooling for Buildings - Gas	622	\$197,313	(\$70,513)	\$40,460	\$0	-100.00%	-100.00%
Contributions & Donations to Outside Organizations	570	\$500	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$1,017	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total		\$10,771,108	\$10,693,653	\$10,550,471	\$12,023,535	2.79%	13.96%
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Non Operational

Redemption of Principal	831	\$6,367,611	\$6,274,176	\$6,246,114	\$7,180,197	3.05%	14.95%
Interest	832	\$0	\$0	\$4,950	\$203,037	NA	4001.54%
Repairs and Maintenance Services	430	\$3,814	\$10,624	\$799,240	\$188,771	165.25%	-76.38%
Certified Salaries	110	\$161,770	\$167,651	\$165,482	\$166,870	0.78%	0.84%
Non - Certified Salaries	120	\$179,890	\$171,310	\$131,400	\$132,004	-7.45%	0.46%

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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
Other Professional and Technical Services	319	\$166,100	\$135,770	\$99,309	\$120,362	-7.74%	21.20%
Group Health Insurance	222	\$76,752	\$76,934	\$81,807	\$81,948	1.65%	0.17%
Rentals	440	\$1,779	\$18,912	\$5,140	\$62,892	143.83%	1123.48%
Equipment	730	\$137,556	\$247,632	\$1,070,385	\$50,653	-22.10%	-95.27%
Licensed Employees	135	\$50,627	\$48,720	\$43,556	\$37,963	-6.94%	-12.84%
Improvements Other Than Buildings	715	\$18,861	\$10,407	\$19,091	\$36,800	18.19%	92.76%
Operational Supplies	611	\$17,627	\$16,632	\$14,841	\$24,211	8.26%	63.14%
Buildings	720	\$42,643	\$19,857	\$10,915	\$21,996	-15.25%	101.53%
Textbooks	630	\$52,393	\$28,892	\$37,839	\$17,346	-24.15%	-54.16%
Teacher Retirement Fund, After 7-1-95	216	\$15,454	\$15,144	\$15,184	\$15,258	-0.32%	0.49%
Social Security Certified	212	\$12,122	\$12,845	\$12,160	\$12,049	-0.15%	-0.91%
Social Security Noncertified	211	\$6,929	\$4,814	\$4,762	\$4,750	-9.01%	-0.25%
Public Employees Retirement Fund	214	\$2,670	\$2,615	\$2,656	\$2,274	-3.94%	-14.41%
Other Purchased Property Services	490 - 499	\$550	\$4,910	\$2,895	\$1,100	18.92%	-62.00%
Group Life Insurance	221	\$608	\$443	\$841	\$932	11.27%	10.93%
Group Accident Insurance	223	\$469	\$520	\$940	\$929	18.60%	-1.19%
Workers Compensation Insurance	225	\$1,462	\$1,471	\$2,907	\$908	-11.23%	-68.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$536	\$913	\$742	\$727	7.90%	-1.96%
Removal of Refuse and Garbage	412	\$0	\$616	\$0	\$0	NA	NA
Travel	580	\$189	\$0	\$477	\$0	-100.00%	-100.00%
Land and Easements	710	\$600	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$87	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$0	\$0	(\$150,000)	\$0	NA	100.00%
Staff Services	314	\$0	\$0	\$39	\$0	NA	-100.00%
Miscellaneous Objects	876 - 899	\$203,054	\$483,555	\$229,693	(\$401,926)	NA	-274.98%
Non Operational Total		\$7,522,154	\$7,755,361	\$8,853,365	\$7,962,052	1.43%	-10.07%
Grand Total		\$70,852,673	\$70,127,976	\$69,446,342	\$60,561,434	-3.85%	-12.79%