

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**M S D Decatur Township (5300)**

M S D Decatur Township (5300)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$20,379,724	\$20,474,024	\$20,504,128	\$20,432,043	0%	0%
Group Health Insurance (222)	\$3,130,067	\$3,485,645	\$3,853,339	\$3,432,272	2%	-11%
Noncertified Salaries (120)	\$1,251,945	\$1,642,665	\$1,384,151	\$1,607,350	6%	16%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,288,955	\$1,388,124	\$1,517,990	\$1,554,905	5%	2%
Social Security-Certified Employee Retirement (212)	\$1,504,472	\$1,555,071	\$1,556,379	\$1,547,338	1%	-1%
Other Employee Benefits (241 to 290)	\$631,457	\$472,198	\$564,979	\$800,052	6%	42%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$21,672	\$417,267	\$618,976	\$647,105	134%	5%
Textbooks (630)	\$299,928	\$587,514	\$257,246	\$582,857	18%	127%
Pre-2008 object code - temporary salaries (header) (130)	\$467,266	\$560,499	\$261,129	\$533,172	3%	104%
Stipends (131)	\$0	\$352,030	\$708,367	\$495,253	N/A	-30%
Other Purchased Professional and Technical Services (319)	\$895,457	\$192,856	\$324,316	\$493,715	-14%	52%
Operational Supplies (611)	\$364,793	\$310,757	\$348,133	\$289,095	-6%	-17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$302,580	\$270,831	\$257,233	\$238,356	-6%	-7%
Public Employees Retirement Fund (214)	\$0	\$83,647	\$136,373	\$175,717	N/A	29%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$152,669	\$157,602	\$138,030	\$136,346	-3%	-1%
Social Security-Noncertified Employee Retirement (211)	\$138,284	\$160,166	\$117,781	\$135,721	0%	15%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$48,527	\$146,183	\$132,094	N/A	-10%
Other General Supplies (615, 660 to 689)	\$86,051	\$104,381	\$157,732	\$109,864	6%	-30%
Pre-2008 object code - Other Employee Benefits (240)	\$208,348	\$195,397	\$202,305	\$87,956	-19%	-57%
Purchased Professional and Technical Statistical Services (317)	\$62,450	\$67,763	\$73,363	\$70,775	3%	-4%
Travel (580)	\$116,818	\$96,113	\$82,374	\$56,863	-16%	-31%
Dues and Fees (810)	\$39,368	\$19,218	\$63,514	\$55,089	9%	-13%
Group Accident Insurance (223)	\$34,075	\$43,018	\$43,281	\$42,164	5%	-3%
Transfer Tuition - Other (569)	\$1,216,979	\$646,747	\$56,065	\$31,600	-60%	-44%
Equipment (730)	\$13,776	\$2,057	\$3,708	\$30,825	22%	> 500%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$26,575	\$27,990	N/A	5%
Other Purchased Services (593)	\$24,606	\$12,300	\$28,474	\$21,283	-4%	-25%
Group Life Insurance (221)	\$28,016	\$30,226	\$23,817	\$21,094	-7%	-11%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$22,643	\$6,000	\$0	\$18,745	-5%	N/A
Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$5,505	N/A	N/A
Food Purchases (614)	\$4,049	\$3,350	\$4,362	\$2,926	-8%	-33%
Terminal Leave (125)	\$0	\$0	\$0	\$1,854	N/A	N/A
Computer Hardware (741)	\$0	\$789	\$0	\$1,416	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$700	\$0	\$0	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$10,000	\$0	\$0	N/A	N/A

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**Biannual Financial Report Data**  
**M S D Decatur Township (5300)**

M S D Decatur Township (5300)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Library Books (640)	\$0	\$197	\$172	\$0	N/A	-100%
Public Employees Retirement Fund - optional contributions (217)	\$98,056	\$53,659	\$0	\$0	-100%	N/A
Transfer Tuition to Private Sources (563)	\$0	\$0	\$28,800	\$0	N/A	-100%
Workers Compensation Insurance (225)	\$2,175	\$1,000	\$0	\$0	-100%	N/A
Nonlicensed Employees Temporary Salaries (136)	\$0	\$47	\$75	\$0	N/A	-100%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$233,536	\$0	N/A	-100%
Unemployment compensation (230)	\$39,338	\$10,372	\$6,291	-\$3,502	N/A	-156%
<b>Student Academic Achievement Total</b>	<b>\$32,826,017</b>	<b>\$33,462,758</b>	<b>\$33,729,179</b>	<b>\$33,815,838</b>	<b>1%</b>	<b>0%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$2,482,161	\$2,622,541	\$2,453,775	\$2,352,325	-1%	-4%
Noncertified Salaries (120)	\$947,306	\$1,002,194	\$732,693	\$882,602	-2%	20%
Group Health Insurance (222)	\$216,321	\$244,643	\$186,687	\$194,786	-3%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$178,170	\$213,466	\$195,986	\$187,199	1%	-4%
Social Security-Certified Employee Retirement (212)	\$173,660	\$184,369	\$169,423	\$165,023	-1%	-3%
Other Purchased Professional and Technical Services (319)	\$102,708	\$100,621	\$150,079	\$129,857	6%	-13%
Other Employee Benefits (241 to 290)	\$141,416	\$96,196	\$104,001	\$115,142	-5%	11%
Public Employees Retirement Fund (214)	\$0	\$43,113	\$71,680	\$94,933	N/A	32%
Social Security-Noncertified Employee Retirement (211)	\$66,514	\$69,197	\$48,385	\$62,053	-2%	28%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$97,258	\$19,044	\$19,432	\$19,423	-33%	0%
Stipends (131)	\$0	\$553	\$13,351	\$18,363	N/A	38%
Pre-2008 object code - Other Employee Benefits (240)	\$68,572	\$37,270	\$37,126	\$18,071	-28%	-51%
Operational Supplies (611)	\$3,509	\$4,044	\$28,795	\$12,519	37%	-57%
Terminal Leave (125)	\$0	\$0	\$0	\$12,184	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$2,625	\$10,743	N/A	309%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,056	\$10,083	\$6,982	\$8,097	0%	16%
Travel (580)	\$8,728	\$8,771	\$7,301	\$7,489	-4%	3%
Pre-2008 object code - temporary salaries (header) (130)	\$4,980	\$4,836	\$2,824	\$5,597	3%	98%
Unemployment compensation (230)	\$11,118	\$10,567	\$227	\$4,870	-19%	> 500%
Group Life Insurance (221)	\$7,165	\$7,996	\$6,476	\$4,859	-9%	-25%
Dues and Fees (810)	\$6,411	\$6,841	\$4,435	\$4,845	-7%	9%
Group Accident Insurance (223)	\$2,361	\$2,918	\$3,031	\$2,942	6%	-3%
Purchased Property Services; Rentals (440)	\$2,100	\$1,400	\$1,925	\$1,750	-4%	-9%
Equipment (730)	\$0	\$0	\$11,900	\$1,736	N/A	-85%
Workers Compensation Insurance (225)	\$1,000	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$1,096	\$80	\$0	\$0	-100%	N/A

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**Biannual Financial Report Data**  
**M S D Decatur Township (5300)**

<b>M S D Decatur Township (5300)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Public Employees Retirement Fund - optional contributions (217)	\$68,566	\$39,686	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$4,599,173</b>	<b>\$4,730,430</b>	<b>\$4,259,138</b>	<b>\$4,317,410</b>	<b>-2%</b>	<b>1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$6,262,372	\$5,996,722	\$4,273,909	\$5,601,162	-3%	31%
Food Purchases (614)	\$1,175,960	\$1,668,642	\$1,543,045	\$1,721,100	10%	12%
Light and Power - Other than Heating and Cooling (625)	\$943,896	\$214,071	\$0	\$900,665	-1%	N/A
Public Employees Retirement Fund (214)	\$0	\$202,993	\$529,301	\$615,844	N/A	16%
Certified Salaries (110)	\$973,076	\$749,382	\$712,904	\$572,660	-12%	-20%
Purchased Property Services; Repairs and Maintenance Services (430)	\$873,138	\$552,560	\$207,217	\$544,990	-11%	163%
Group Health Insurance (222)	\$611,246	\$581,049	\$521,563	\$525,362	-4%	1%
Gasoline and Lubricants (613)	\$545,298	\$598,507	\$606,446	\$504,414	-2%	-17%
Operational Supplies (611)	\$612,005	\$689,507	\$573,109	\$443,995	-8%	-23%
Social Security-Noncertified Employee Retirement (211)	\$476,380	\$456,145	\$402,852	\$429,904	-3%	7%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$592,496	\$415,818	\$432,325	\$412,868	-9%	-5%
Other Public or Private Utility Services (419)	\$384,114	\$1,259,679	\$1,464,096	\$386,849	0%	-74%
Heating and Cooling for Buildings - Gas (622)	\$254,542	\$66,407	\$234,517	\$288,924	3%	23%
Pre-2008 object code - temporary salaries (header) (130)	\$351,271	\$358,940	\$267,750	\$261,687	-7%	-2%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$335,124	\$255,634	\$250,832	\$243,333	-8%	-3%
Workers Compensation Insurance (225)	\$4,541	\$132,214	\$214,266	\$228,733	166%	7%
Computer Hardware (741)	\$0	\$541,914	\$757,156	\$184,753	N/A	-76%
Terminal Leave (125)	\$0	\$0	\$1,186,350	\$151,925	N/A	-87%
Other Technology Hardware (746)	\$164,159	\$16,585	\$188,239	\$126,578	-6%	-33%
Utility Services Water and Sewage (411)	\$165,455	\$150,006	\$116,873	\$125,765	-7%	8%
Other Purchased Professional and Technical Services (319)	\$149,091	\$257,167	\$255,491	\$120,358	-5%	-53%
Other Employee Benefits (241 to 290)	\$113,055	\$50,226	\$90,867	\$61,938	-14%	-32%
Telephone (531)	\$42,409	\$25,913	\$29,076	\$60,669	9%	109%
Equipment (730)	\$5,514	\$8,697	\$50,610	\$58,244	80%	15%
Utility Services Removal of Refuse and Garbage (412)	\$45,021	\$44,619	\$54,476	\$55,253	5%	1%
Dues and Fees (810)	\$15,095	\$30,099	\$46,578	\$48,599	34%	4%
Miscellaneous Objects (876 to 899)	\$51,535	\$60,294	\$185,083	\$47,835	-2%	-74%
Social Security-Certified Employee Retirement (212)	\$52,085	\$42,902	\$42,304	\$39,454	-7%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$51,360	\$50,429	\$45,215	\$35,352	-9%	-22%
Other Purchased Services (593)	\$3,257	\$39,257	\$27,979	\$30,578	75%	9%
Travel (580)	\$40,813	\$50,931	\$40,932	\$29,856	-8%	-27%
Purchased Professional and Technnical Board of Education Services (318)	\$83,592	\$88,225	\$53,118	\$26,905	-25%	-49%

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<b>M S D Decatur Township (5300)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Board Members Compensation (115)	\$15,790	\$18,130	\$21,607	\$20,584	7%	-5%
Tires and Repairs (612)	\$35,035	\$24,250	\$40,128	\$20,384	-13%	-49%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24,111	\$30,837	\$18,498	\$18,549	-6%	0%
Unemployment compensation (230)	\$33,250	\$60,540	\$16,241	\$13,032	-21%	-20%
Group Life Insurance (221)	\$13,133	\$11,630	\$9,716	\$10,960	-4%	13%
Other General Supplies (615, 660 to 689)	\$559,240	\$158,076	\$4,931	\$10,554	-63%	114%
Technology Related Professional Development (748)	\$3,817	\$4,281	\$4,184	\$10,218	28%	144%
Purchased Property Services; Rentals (440)	\$6,402	\$0	\$0	\$10,100	12%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$37,498	\$18,821	\$64,323	\$9,648	-29%	-85%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$79,287	\$8,616	\$8,468	\$7,079	-45%	-16%
Stipends (131)	\$0	\$25,160	\$19,785	\$5,737	N/A	-71%
Advertising (540)	\$7,772	\$4,811	\$6,358	\$5,362	-9%	-16%
Group Accident Insurance (223)	\$1,258	\$2,955	\$1,546	\$1,853	10%	20%
Connectivity (744)	\$0	\$6,110	\$7,709	\$687	N/A	-91%
Public Employees Retirement Fund - optional contributions (217)	\$494,916	\$309,144	\$0	\$0	-100%	N/A
Late Payments (872)	\$15,493	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$34,288	\$34,970	\$0	\$0	-100%	N/A
Nonlicensed Employees Temporary Salaries (136)	\$0	\$650	\$746	\$0	N/A	-100%
Vehicles (731)	\$1,097,922	\$144,000	\$32,552	\$0	-100%	-100%
Wireless Equipment (743)	\$0	\$31,680	\$35,579	\$0	N/A	-100%
Purchased Property Services; Cleaning Services (420)	\$1,960	\$0	\$0	\$0	-100%	N/A
Official Bond Premiums (525)	\$2,717	\$2,150	\$825	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$6,797,166	\$15,882	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$24,638,954</b>	<b>\$16,568,225</b>	<b>\$15,697,671</b>	<b>\$15,031,300</b>	<b>-12%</b>	<b>-4%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$5,202,947	\$6,604,143	\$7,614,874	\$7,010,000	8%	-8%
Interest on Bonds or Notes (832)	\$7,298,796	\$7,112,523	\$7,017,978	\$6,332,673	-3%	-10%
Equipment (730)	\$619,060	\$684,318	\$451,199	\$345,986	-14%	-23%
Purchased Property Services; Repairs and Maintenance Services (430)	\$103,671	\$602,991	\$756,445	\$345,965	35%	-54%
Pre-2008 object code - temporary salaries (header) (130)	\$184,038	\$183,164	\$177,752	\$171,040	-2%	-4%
Operational Supplies (611)	\$7,832	\$81,319	\$128,753	\$123,422	99%	-4%
Noncertified Salaries (120)	\$114,695	\$127,644	\$95,141	\$112,491	0%	18%
Other Purchased Professional and Technical Services (319)	\$85,613	\$28,017	\$9,515	\$44,293	-15%	366%
Purchased Property Services; Rentals (440)	\$577,785	\$1,032,272	\$553,671	\$38,775	-49%	-93%
Certified Salaries (110)	\$100,970	\$550	\$0	\$35,787	-23%	N/A

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M S D Decatur Township (5300)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Stipends (131)	\$0	\$103,466	\$83,925	\$34,236	N/A	-59%
Social Security-Noncertified Employee Retirement (211)	\$21,419	\$22,059	\$19,607	\$20,232	-1%	3%
Purchased Property Services; Cleaning Services (420)	\$21,560	\$24,060	\$25,615	\$17,260	-5%	-33%
Public Employees Retirement Fund (214)	\$0	\$5,070	\$8,696	\$11,400	N/A	31%
Group Health Insurance (222)	\$18,808	\$9,521	\$8,771	\$7,614	-20%	-13%
Postage and Postage Machine Rental (532)	\$0	\$3,282	\$6,393	\$6,926	N/A	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,377	\$9,849	\$9,528	\$6,891	2%	-28%
Social Security-Certified Employee Retirement (212)	\$7,724	\$8,063	\$7,907	\$5,130	-10%	-35%
Awards (875)	\$0	\$2,500	\$2,700	\$2,800	N/A	4%
Miscellaneous Objects (876 to 899)	\$4,000	\$4,668	\$14,790	\$1,004	-29%	-93%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$171	\$171	\$171	\$171	0%	0%
Group Life Insurance (221)	\$2,063	\$90	\$61	\$53	-60%	-14%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$493	\$396	\$450	\$45	-45%	-90%
Telecommunications Equipment (745)	\$60	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$189,551	\$90,522	\$307,270	\$0	-100%	-100%
Computer Hardware (741)	\$102,983	\$677,359	\$6,736	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$283,364	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	-\$675	\$0	\$81,074	\$0	N/A	-100%
Improvements Other Than Buildings (715)	\$97,519	\$45,945	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$0	\$3,356	\$3,356	\$0	N/A	-100%
Travel (580)	\$279	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund - optional contributions (217)	\$8,501	\$4,435	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$9,634	\$2,106	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$4,300	\$0	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$15,073,536</b>	<b>\$17,473,860</b>	<b>\$17,392,377</b>	<b>\$14,674,191</b>	<b>-1%</b>	<b>-16%</b>
<b>Grand Total</b>	<b>\$77,137,681</b>	<b>\$72,235,273</b>	<b>\$71,078,366</b>	<b>\$67,838,739</b>	<b>-3%</b>	<b>-5%</b>