

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Portage Township Schools (6550)

Portage Township Schools (6550)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$21,017,045	\$20,496,795	\$20,087,515	\$19,845,640	-1%	-1%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$5,499,152	\$4,047,300	\$4,714,742	\$4,022,820	-8%	-15%
Group Health Insurance (222)	\$3,124,524	\$3,086,843	\$3,225,178	\$3,323,121	2%	3%
Noncertified Salaries (120)	\$1,970,665	\$1,874,192	\$1,898,162	\$1,769,880	-3%	-7%
Social Security-Certified Employee Retirement (212)	\$1,559,882	\$1,500,893	\$1,465,628	\$1,449,937	-2%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,253,624	\$1,273,073	\$1,338,537	\$1,379,665	2%	3%
Computer Hardware (741)	\$1,081,253	\$900,742	\$635,550	\$867,252	-5%	36%
Licensed Employees Temporary Salaries (135)	\$550,697	\$565,139	\$494,680	\$431,145	-6%	-13%
Operational Supplies (611)	\$557,789	\$487,973	\$464,438	\$415,810	-7%	-10%
Textbooks (630)	\$826,519	\$1,059,051	\$640,841	\$412,820	-16%	-36%
Severance/Early Retirement Pay (213)	\$332,478	\$425,618	\$260,596	\$325,728	-1%	25%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$361,243	\$316,582	\$308,555	\$310,201	-4%	1%
Other Technology Hardware (746)	\$12,628	\$0	\$2,394	\$299,466	121%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$286,084	\$258,402	\$222,704	\$206,975	-8%	-7%
Telecommunications Equipment (745)	\$0	\$0	\$207,837	\$196,862	N/A	-5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$6,513	\$62,895	\$116,893	\$194,613	134%	66%
Social Security-Noncertified Employee Retirement (211)	\$188,542	\$182,121	\$184,375	\$163,143	-4%	-12%
Public Employees Retirement Fund (214)	\$103,431	\$124,355	\$120,629	\$115,084	3%	-5%
Library Books (640)	\$86,592	\$29,657	\$90,624	\$83,340	-1%	-8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$176,408	\$50,489	\$9,098	\$75,330	-19%	> 500%
Other Purchased Professional and Technical Services (319)	\$57,727	\$23,382	\$35,786	\$71,933	6%	101%
Connectivity (744)	\$0	\$0	\$96,267	\$62,709	N/A	-35%
Group Accident Insurance (223)	\$38,827	\$65,513	\$62,899	\$62,205	13%	-1%
Travel (580)	\$79,296	\$48,193	\$56,990	\$46,108	-13%	-19%
Group Life Insurance (221)	\$33,176	\$34,548	\$30,589	\$30,656	-2%	0%
Equipment (730)	\$82,943	\$34,704	\$16,073	\$26,300	-25%	64%
Stipends (131)	\$0	\$0	\$21,286	\$22,143	N/A	4%
Technology Related Professional Development (748)	\$0	\$0	\$131,073	\$13,940	N/A	-89%
Other General Supplies (615, 660 to 689)	\$13,817	\$24,262	\$11,312	\$9,034	-10%	-20%
Purchased Professional and Technical Statistical Services (317)	\$7,875	\$11,125	\$9,289	\$8,691	2%	-6%
Workers Compensation Insurance (225)	\$346,353	\$641,445	\$16,546	\$8,112	-61%	-51%
Periodicals (650)	\$7,248	\$1,734	\$7,517	\$7,822	2%	4%
Overtime Salaries (140)	\$121	\$68	\$72	\$4,117	142%	> 500%
Buildings (720)	\$0	\$0	\$0	\$3,000	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$595	\$2,813	N/A	373%

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Telephone (531)	\$7,384	\$318	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$466	\$699	\$755	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$39,175	\$10,186	\$3,800	\$0	-100%	-100%
Purchased Professional and Technical Pupil Services (313)	\$150	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$30,829	\$33,415	\$9,450	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$625	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$73,974	\$69,419	\$19,310	-\$769	N/A	-104%
Student Academic Achievement Total	\$39,815,054	\$37,741,132	\$37,018,586	\$36,267,648	-2%	-2%
Student Instructional Support						
Certified Salaries (110)	\$2,069,241	\$2,219,182	\$2,333,908	\$2,424,509	4%	4%
Noncertified Salaries (120)	\$1,455,956	\$1,514,169	\$1,482,193	\$1,493,907	1%	1%
Group Health Insurance (222)	\$631,768	\$683,643	\$659,139	\$669,930	1%	2%
Social Security-Certified Employee Retirement (212)	\$142,574	\$175,752	\$173,203	\$179,400	6%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$116,659	\$132,674	\$162,523	\$176,553	11%	9%
Public Employees Retirement Fund (214)	\$123,555	\$126,075	\$140,239	\$154,024	6%	10%
Social Security-Noncertified Employee Retirement (211)	\$111,477	\$109,767	\$106,635	\$107,575	-1%	1%
Severance/Early Retirement Pay (213)	\$95,879	\$28,791	\$30,078	\$31,595	-24%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$23,997	\$33,235	\$23,789	\$22,355	-2%	-6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,138	\$5,372	\$8,228	\$9,397	23%	14%
Operational Supplies (611)	\$12,946	\$18,710	\$11,402	\$9,359	-8%	-18%
Group Accident Insurance (223)	\$3,705	\$8,326	\$7,506	\$7,880	21%	5%
Workers Compensation Insurance (225)	\$53,916	\$181,874	\$27,246	\$7,216	-40%	-74%
Travel (580)	\$6,666	\$6,189	\$4,675	\$6,134	-2%	31%
Group Life Insurance (221)	\$4,935	\$6,153	\$5,447	\$5,452	3%	0%
Other General Supplies (615, 660 to 689)	\$0	\$5,323	\$0	\$1,056	N/A	N/A
Stipends (131)	\$0	\$4,800	\$0	\$988	N/A	N/A
Unemployment compensation (230)	\$5,481	\$2,190	\$7,020	\$909	-36%	-87%
Other Purchased Professional and Technical Services (319)	\$1,229	\$379	\$172	\$642	-15%	273%
Licensed Employees Temporary Salaries (135)	\$0	\$4,485	\$240	\$480	N/A	100%
Overtime Salaries (140)	\$821	\$695	\$1,835	\$3	-75%	-100%
Equipment (730)	\$0	\$3,526	\$0	\$0	N/A	N/A
Other Technology Hardware (746)	\$0	\$1,819	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$4,864,941	\$5,273,128	\$5,185,476	\$5,309,361	2%	2%
Overhead and Operational						

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Noncertified Salaries (120)	\$7,095,746	\$7,383,365	\$7,363,249	\$7,512,511	1%	2%
Food Purchases (614)	\$1,605,567	\$1,566,723	\$1,948,314	\$1,812,999	3%	-7%
Group Health Insurance (222)	\$1,459,377	\$1,411,728	\$1,368,603	\$1,413,775	-1%	3%
Light and Power - Other than Heating and Cooling (625)	\$1,314,186	\$1,344,214	\$1,326,947	\$1,363,598	1%	3%
Gasoline and Lubricants (613)	\$900,952	\$978,567	\$972,268	\$891,793	0%	-8%
Vehicles (731)	\$88,319	\$554,236	\$688,594	\$796,171	73%	16%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,144,916	\$700,107	\$747,897	\$773,096	-9%	3%
Public Employees Retirement Fund (214)	\$522,555	\$592,559	\$643,817	\$746,153	9%	16%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$663,322	\$1,009,577	\$322,061	\$610,636	-2%	90%
Social Security-Noncertified Employee Retirement (211)	\$557,958	\$572,489	\$562,059	\$580,487	1%	3%
Heating and Cooling for Buildings - Gas (622)	\$160,573	\$217,488	\$71,106	\$420,976	27%	492%
Telephone (531)	\$362,645	\$399,789	\$340,719	\$377,721	1%	11%
Certified Salaries (110)	\$396,549	\$422,882	\$394,092	\$343,070	-4%	-13%
Workers Compensation Insurance (225)	\$539,447	\$768,865	\$376,029	\$331,750	-11%	-12%
Operational Supplies (611)	\$358,225	\$432,924	\$379,246	\$329,868	-2%	-13%
Other General Supplies (615, 660 to 689)	\$325,685	\$364,340	\$420,117	\$299,768	-2%	-29%
Utility Services Water and Sewage (411)	\$263,401	\$250,949	\$248,437	\$260,454	0%	5%
Equipment (730)	\$69,704	\$339,695	\$663,892	\$206,345	31%	-69%
Overtime Salaries (140)	\$198,848	\$170,792	\$145,963	\$194,451	-1%	33%
Heating and Cooling for Buildings - Electricity (621)	\$323,962	\$173,175	\$418,337	\$161,505	-16%	-61%
Other Purchased Professional and Technical Services (319)	\$72,099	\$135,912	\$173,403	\$146,359	19%	-16%
Pre-2008 object code - temporary salaries (header) (130)	\$116,697	\$56,646	\$34,053	\$108,806	-2%	220%
Purchased Professional and Technical Board of Education Services (318)	\$80,957	\$82,723	\$49,508	\$72,176	-3%	46%
Severance/Early Retirement Pay (213)	\$140,969	\$139,777	\$200,790	\$70,277	-16%	-65%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$40,363	\$59,049	\$59,616	\$56,467	9%	-5%
Tires and Repairs (612)	\$60,340	\$55,994	\$40,296	\$55,321	-2%	37%
Dues and Fees (810)	\$48,817	\$49,515	\$45,920	\$54,330	3%	18%
Utility Services Removal of Refuse and Garbage (412)	\$53,977	\$46,333	\$45,773	\$47,176	-3%	3%
Redemption of Principal (831)	\$0	\$0	\$23,602	\$44,469	N/A	88%
Teacher Retirement Fund, After 7-1-95 (216)	\$37,526	\$38,898	\$39,137	\$34,163	-2%	-13%
Travel (580)	\$39,644	\$28,690	\$32,857	\$30,375	-6%	-8%
Bank Service Charges (871)	\$18,853	\$15,703	\$24,729	\$25,718	8%	4%
Social Security-Certified Employee Retirement (212)	\$27,030	\$29,566	\$29,080	\$23,378	-4%	-20%
Board Members Compensation (115)	\$20,974	\$20,682	\$21,328	\$21,912	1%	3%
Miscellaneous Objects (876 to 899)	\$57,547	\$78,071	\$10,244	\$12,589	-32%	23%
Group Life Insurance (221)	\$8,454	\$9,452	\$8,551	\$8,845	1%	3%

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Purchased Professional and Technical Statistical Services (317)	\$9,073	\$9,495	\$8,977	\$8,184	-3%	-9%
Purchased Services; Student Transportation Services (510)	\$2,481	\$4,263	\$6,794	\$5,973	25%	-12%
Unemployment compensation (230)	\$22,775	\$13,421	\$13,323	\$5,909	-29%	-56%
Interest on Bonds or Notes (832)	\$0	\$0	\$1,276	\$5,287	N/A	314%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$4,495	N/A	N/A
Advertising (540)	\$4,998	\$3,884	\$3,212	\$3,758	-7%	17%
Official Bond Premiums (525)	\$6,525	\$7,308	\$2,227	\$3,150	-17%	41%
Group Accident Insurance (223)	\$1,940	\$3,281	\$3,045	\$2,685	8%	-12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,740	\$3,125	\$2,231	\$2,223	6%	0%
Purchased Property Services; Cleaning Services (420)	\$2,056	\$2,372	\$3,742	\$1,631	-6%	-56%
Seldom or Non-Recurring Purchases (873)	\$440	\$495	\$470	\$430	-1%	-9%
Stipends (131)	\$0	\$0	\$0	\$102	N/A	N/A
Purchased Property Services; Rentals (440)	\$724	\$0	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$16,484	\$14,746	\$18,517	\$0	-100%	-100%
Overhead and Operational Total	\$19,245,420	\$20,563,865	\$20,304,445	\$20,283,313	1%	0%
Nonoperational						
Redemption of Principal (831)	\$4,724,093	\$4,699,648	\$4,760,241	\$4,782,994	0%	0%
Interest on Bonds or Notes (832)	\$3,373,175	\$3,096,621	\$3,023,337	\$2,829,409	-4%	-6%
Purchased Property Services; Rentals (440)	\$1,647,077	\$1,452,552	\$268,348	\$2,165,047	7%	> 500%
Purchased Property Services; Construction Services (450)	\$1,617,076	\$956,100	\$622,625	\$937,520	-13%	51%
Equipment (730)	\$885,365	\$435,414	\$424,885	\$362,315	-20%	-15%
Certified Salaries (110)	\$272,778	\$260,572	\$271,995	\$288,843	1%	6%
Noncertified Salaries (120)	\$188,823	\$167,689	\$155,304	\$156,099	-5%	1%
Purchased Professional and Technical Board of Education Services (318)	\$30,449	\$30,870	\$92,625	\$89,089	31%	-4%
Other Purchased Professional and Technical Services (319)	\$158,111	\$79,706	\$41,859	\$39,000	-30%	-7%
Vehicles (731)	\$0	\$66,881	\$111,234	\$29,000	N/A	-74%
Teacher Retirement Fund, After 7-1-95 (216)	\$23,281	\$23,993	\$27,545	\$27,541	4%	0%
Social Security-Certified Employee Retirement (212)	\$20,368	\$19,759	\$21,368	\$22,156	2%	4%
Social Security-Noncertified Employee Retirement (211)	\$13,809	\$12,393	\$11,302	\$11,376	-5%	1%
Stipends (131)	\$0	\$0	\$10,710	\$8,340	N/A	-22%
Operational Supplies (611)	\$8,659	\$15,309	\$20,306	\$6,362	-7%	-69%
Public Employees Retirement Fund (214)	\$4,737	\$4,893	\$3,991	\$4,329	-2%	8%
Travel (580)	\$0	\$0	\$0	\$1,661	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$600	\$750	N/A	25%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$995	\$824	\$612	\$749	-7%	22%

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Group Health Insurance (222)	\$7,158	\$0	\$0	\$0	-100%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$34	\$0	\$0	\$0	-100%	N/A
Bank Service Charges (871)	\$5,246	\$0	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$4	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$11	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$401	\$335	\$1,037	\$0	-100%	-100%
Group Accident Insurance (223)	\$7	\$0	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$3,233	\$32,504	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$742	\$5,025	\$3,038	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$105	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$12,985,735	\$11,361,087	\$9,872,962	\$11,762,579	-2%	19%
Grand Total	\$76,911,150	\$74,939,212	\$72,381,470	\$73,622,901	-1%	2%