

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
North Spencer County Sch Corp (7385)

North Spencer County Sch Corp (7385)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,926,561	\$6,028,703	\$5,835,120	\$5,264,084	-3%	-10%
Group Health Insurance (222)	\$1,235,197	\$1,138,845	\$1,088,162	\$989,292	-5%	-9%
Noncertified Salaries (120)	\$740,844	\$759,039	\$757,024	\$814,164	2%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$411,860	\$415,208	\$441,725	\$459,177	3%	4%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$83,042	\$406,621	N/A	390%
Social Security-Certified Employee Retirement (212)	\$428,097	\$441,612	\$422,228	\$400,946	-2%	-5%
Stipends (131)	\$0	\$0	\$0	\$173,324	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$109,621	\$127,689	\$97,526	\$121,006	3%	24%
Other Purchased Professional and Technical Services (319)	\$117,630	\$143,309	\$121,066	\$95,860	-5%	-21%
Textbooks (630)	\$196,985	\$87,668	\$160,093	\$75,989	-21%	-53%
Operational Supplies (611)	\$78,323	\$90,434	\$66,432	\$67,249	-4%	1%
Social Security-Noncertified Employee Retirement (211)	\$51,291	\$58,825	\$53,365	\$59,114	4%	11%
Other General Supplies (615, 660 to 689)	\$5,504	\$65,846	-\$364	\$36,384	60%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$59,853	\$64,343	\$47,306	\$31,793	-15%	-33%
Group Accident Insurance (223)	\$24,996	\$25,701	\$23,980	\$22,424	-3%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$38,397	\$93,367	\$23,353	\$20,268	-15%	-13%
Nonlicensed Employees Temporary Salaries (136)	\$11,740	\$12,908	\$9,373	\$13,927	4%	49%
Group Life Insurance (221)	\$14,076	\$12,676	\$12,168	\$11,630	-5%	-4%
Equipment (730)	\$23,685	\$34,034	\$112,045	\$11,420	-17%	-90%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$13,129	\$12,849	\$12,710	\$10,486	-5%	-17%
Other Employee Benefits (241 to 290)	\$11,031	\$10,961	\$11,525	\$9,908	-3%	-14%
Travel (580)	\$8,387	\$5,931	\$11,540	\$3,528	-19%	-69%
Purchased Professional and Technical Statistical Services (317)	\$2,083	\$2,332	\$2,926	\$2,689	7%	-8%
Library Books (640)	\$1,562	\$2,483	\$1,724	\$2,267	10%	32%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$0	\$1,535	N/A	N/A
Periodicals (650)	\$706	\$2,903	\$3,692	\$1,277	16%	-65%
Dues and Fees (810)	\$270	\$1,100	\$1,140	\$1,186	45%	4%
Other Purchased Services (593)	\$0	\$429	\$509	\$648	N/A	27%
Postage and Postage Machine Rental (532)	\$0	\$65	\$119	\$109	N/A	-8%
Purchased Property Services; Rentals (440)	\$500	\$0	\$0	\$52	-43%	N/A
Computer Hardware (741)	\$13,117	\$16,158	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$5,011	\$13,883	\$0	\$0	-100%	N/A
Connectivity (744)	\$80	\$39	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$6,079	\$1,916	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$20,670	-\$13,261	\$0	\$0	-100%	N/A

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Other Technology Hardware (746)	\$7,021	\$2,000	\$0	\$0	-100%	N/A
Advertising (540)	\$0	\$0	\$171	\$0	N/A	-100%
Improvements Other Than Buildings (715)	\$0	\$105,622	\$0	\$0	N/A	N/A
Teacher Retirement Fund - Optional Contributions (218)	-\$300	\$0	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$9,564,009	\$9,765,615	\$9,399,701	\$9,108,360	-1%	-3%
Student Instructional Support						
Certified Salaries (110)	\$753,576	\$793,160	\$722,519	\$783,561	1%	8%
Noncertified Salaries (120)	\$215,526	\$202,079	\$205,279	\$246,102	3%	20%
Group Health Insurance (222)	\$105,565	\$102,615	\$120,282	\$140,179	7%	17%
Social Security-Certified Employee Retirement (212)	\$55,164	\$57,782	\$52,411	\$56,744	1%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$25,990	\$30,381	\$39,071	\$45,868	15%	17%
Social Security-Noncertified Employee Retirement (211)	\$14,989	\$14,232	\$14,521	\$17,377	4%	20%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$14,418	\$14,948	\$10,345	\$11,184	-6%	8%
Other Purchased Professional and Technical Services (319)	\$4,853	\$5,500	\$5,935	\$7,686	12%	30%
Operational Supplies (611)	\$8,210	\$7,230	\$7,150	\$7,325	-3%	2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,045	\$4,633	\$5,139	\$4,689	-2%	-9%
Group Accident Insurance (223)	\$4,150	\$4,044	\$3,895	\$3,993	-1%	3%
Group Life Insurance (221)	\$2,618	\$2,610	\$2,344	\$2,593	0%	11%
Postage and Postage Machine Rental (532)	\$1,927	\$1,525	\$673	\$1,661	-4%	147%
Travel (580)	\$390	\$331	\$398	\$1,518	40%	282%
Equipment (730)	\$0	\$0	\$0	\$1,098	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$1,250	\$1,056	N/A	-16%
Other Employee Benefits (241 to 290)	\$599	\$611	\$591	\$996	14%	69%
Student Instructional Support Total	\$1,213,020	\$1,241,681	\$1,191,802	\$1,333,629	2%	12%
Overhead and Operational						
Noncertified Salaries (120)	\$1,066,617	\$1,113,118	\$1,121,215	\$1,132,772	2%	1%
Purchased Services; Student Transportation Services (510)	\$936,531	\$847,783	\$916,077	\$832,276	-3%	-9%
Light and Power - Other than Heating and Cooling (625)	\$592,154	\$592,129	\$536,719	\$520,487	-3%	-3%
Food Purchases (614)	\$406,472	\$479,576	\$486,586	\$496,542	5%	2%
Group Health Insurance (222)	\$242,787	\$232,666	\$215,244	\$201,171	-5%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$176,927	\$197,473	\$177,286	\$196,028	3%	11%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$137,350	\$133,559	\$194,042	\$159,270	4%	-18%
Operational Supplies (611)	\$256,278	\$128,454	\$129,152	\$135,313	-15%	5%
Certified Salaries (110)	\$94,500	\$95,500	\$97,970	\$100,548	2%	3%

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Teacher Retirement Fund - Optional Contributions (218)	\$105,000	\$107,550	\$107,175	\$85,626	-5%	-20%
Vehicles (731)	\$43,976	\$0	\$90,278	\$84,173	18%	-7%
Gasoline and Lubricants (613)	\$60,717	\$61,158	\$66,604	\$65,522	2%	-2%
Utility Services Water and Sewage (411)	\$17,151	\$23,699	\$34,237	\$51,425	32%	50%
Social Security-Noncertified Employee Retirement (211)	\$51,125	\$50,267	\$49,458	\$50,668	0%	2%
Heating and Cooling for Buildings - Gas (622)	\$13,336	\$6,115	\$11,919	\$29,421	22%	147%
Severance/Early Retirement Pay (213)	\$180,463	\$192,011	\$1,858,025	\$26,581	-38%	-99%
Social Security-Certified Employee Retirement (212)	\$45,873	\$28,688	\$43,107	\$22,891	-16%	-47%
Other Purchased Professional and Technical Services (319)	\$9,790	\$9,745	\$16,235	\$16,739	14%	3%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,620	1%	4%
Dues and Fees (810)	\$10,040	\$10,408	\$10,050	\$12,595	6%	25%
Telephone (531)	\$20,175	\$20,257	\$21,466	\$12,166	-12%	-43%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,199	\$17,560	\$17,838	\$11,461	-10%	-36%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,827	\$11,705	\$11,138	\$11,317	1%	2%
Utility Services Removal of Refuse and Garbage (412)	\$10,358	\$9,496	\$9,756	\$11,051	2%	13%
Travel (580)	\$8,130	\$7,345	\$7,568	\$7,143	-3%	-6%
Purchased Professional and Technical Board of Education Services (318)	\$7,721	\$8,285	\$7,345	\$3,893	-16%	-47%
Group Life Insurance (221)	\$4,678	\$4,348	\$4,055	\$3,874	-5%	-4%
Nonlicensed Employees Temporary Salaries (136)	\$3,522	\$4,169	\$2,831	\$2,656	-7%	-6%
Advertising (540)	\$3,271	\$2,639	\$3,590	\$2,178	-10%	-39%
Group Accident Insurance (223)	\$2,754	\$2,209	\$2,120	\$2,090	-7%	-1%
Postage and Postage Machine Rental (532)	\$2,206	\$2,210	\$2,275	\$1,840	-4%	-19%
Official Bond Premiums (525)	\$778	\$778	\$12,958	\$1,457	17%	-89%
Unemployment compensation (230)	\$11,407	\$6,897	\$0	\$1,129	-44%	N/A
Other Employee Benefits (241 to 290)	\$553	\$835	\$676	\$460	-5%	-32%
Bank Service Charges (871)	\$227	\$347	\$706	\$365	13%	-48%
Tires and Repairs (612)	\$0	\$292	\$638	\$0	N/A	-100%
Equipment (730)	\$1,350	\$0	\$170	\$0	-100%	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$71	\$539	\$582	\$0	-100%	-100%
Overhead and Operational Total	\$4,566,314	\$4,423,810	\$6,281,094	\$4,307,748	-1%	-31%
Nonoperational						
Redemption of Principal (831)	\$2,003,644	\$2,006,287	\$2,118,194	\$2,542,113	6%	20%
Computer Hardware (741)	\$144,157	\$216,444	\$287,104	\$383,393	28%	34%
Purchased Property Services; Construction Services (450)	\$307,262	\$202,623	\$255,072	\$270,736	-3%	6%
Certified Salaries (110)	\$166,126	\$210,637	\$176,050	\$170,407	1%	-3%

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Interest on Bonds or Notes (832)	\$148,650	\$142,340	\$135,364	\$157,069	1%	16%
Equipment (730)	\$18,997	\$122,140	\$82,028	\$154,327	69%	88%
Other Purchased Professional and Technical Services (319)	\$74,051	\$140,161	\$163,543	\$143,309	18%	-12%
Noncertified Salaries (120)	\$97,445	\$93,110	\$85,630	\$94,770	-1%	11%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,631	\$14,744	\$16,923	\$16,586	3%	-2%
Group Health Insurance (222)	\$13,116	\$13,116	\$13,116	\$12,770	-1%	-3%
Social Security-Certified Employee Retirement (212)	\$11,828	\$12,643	\$12,566	\$12,416	1%	-1%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$15,612	\$19,728	\$11,771	N/A	-40%
Operational Supplies (611)	\$3,213	\$16,866	\$6,859	\$7,873	25%	15%
Social Security-Noncertified Employee Retirement (211)	\$7,455	\$7,123	\$6,551	\$7,250	-1%	11%
Other General Supplies (615, 660 to 689)	\$813	\$622	\$6,710	\$1,470	16%	-78%
Land and Easements (710)	\$0	\$262	\$8,448	\$819	N/A	-90%
Travel (580)	\$1,822	\$1,920	\$1,723	\$761	-20%	-56%
Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$428	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$804	\$917	\$446	\$373	-17%	-16%
Group Accident Insurance (223)	\$21	\$264	\$270	\$280	91%	4%
Group Life Insurance (221)	\$102	\$96	\$96	\$96	-2%	0%
Other Employee Benefits (241 to 290)	\$131	\$55	\$55	\$0	-100%	-100%
Nonoperational Total	\$3,014,267	\$3,217,981	\$3,396,476	\$3,989,021	7%	17%
Grand Total	\$18,357,609	\$18,649,087	\$20,269,072	\$18,738,758	1%	-8%