

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Scott County School District 2 (7255)

Scott County School District 2 (7255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,160,481	\$7,869,801	\$7,714,371	\$7,782,340	-1%	1%
Severance/Early Retirement Pay (213)	\$843,486	\$732,425	\$696,699	\$1,117,822	7%	60%
Noncertified Salaries (120)	\$890,435	\$1,035,797	\$1,123,581	\$1,099,757	5%	-2%
Purchased Professional and Technical Instruction Services (311)	\$993,736	\$819,632	\$832,074	\$1,006,437	0%	21%
Group Health Insurance (222)	\$1,041,201	\$933,476	\$974,255	\$731,414	-8%	-25%
Teacher Retirement Fund, After 7-1-95 (216)	\$449,864	\$629,028	\$516,029	\$587,053	7%	14%
Social Security-Certified Employee Retirement (212)	\$589,332	\$569,847	\$557,185	\$567,684	-1%	2%
Operational Supplies (611)	\$279,353	\$306,081	\$265,212	\$271,406	-1%	2%
Textbooks (630)	\$170,259	\$159,435	\$152,721	\$262,383	11%	72%
Public Employees Retirement Fund (214)	\$90,053	\$140,668	\$126,006	\$135,761	11%	8%
Licensed Employees Temporary Salaries (135)	\$213,392	\$139,882	\$148,556	\$115,489	-14%	-22%
Purchased Professional and Technical Pupil Services (313)	\$0	\$855	\$0	\$86,144	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$77,320	\$91,734	\$89,595	\$83,285	2%	-7%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$261,871	\$66,721	\$62,936	\$78,143	-26%	24%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$118,710	\$131,794	\$79,018	\$73,060	-11%	-8%
Workers Compensation Insurance (225)	\$84,791	\$63,114	\$48,477	\$65,123	-6%	34%
Travel (580)	\$28,634	\$33,397	\$84,428	\$62,595	22%	-26%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$61,242	\$59,626	\$57,812	\$54,127	-3%	-6%
Other Purchased Professional and Technical Services (319)	\$42,695	\$43,296	\$36,536	\$51,107	5%	40%
Equipment (730)	\$12,569	\$0	\$6,174	\$36,000	30%	483%
Library Books (640)	\$36,895	\$32,798	\$44,872	\$31,722	-4%	-29%
Purchased Professional and Technical Staff Services (314)	\$0	\$35,945	\$55,000	\$31,000	N/A	-44%
Nonlicensed Employees Temporary Salaries (136)	\$29,736	\$39,924	\$30,869	\$17,473	-12%	-43%
Group Life Insurance (221)	\$16,968	\$17,979	\$18,106	\$16,728	0%	-8%
Other Employee Benefits (241 to 290)	\$43,165	\$32,300	\$15,908	\$9,007	-32%	-43%
Postage and Postage Machine Rental (532)	\$8,472	\$7,209	\$4,959	\$7,303	-4%	47%
Other General Supplies (615, 660 to 689)	\$93,066	\$64,371	\$38,476	\$6,902	-48%	-82%
Food Purchases (614)	\$3,015	\$19,706	\$12,882	\$5,263	15%	-59%
Computer Hardware (741)	\$3,350	\$14,370	\$90,074	\$4,940	10%	-95%
Periodicals (650)	\$5,007	\$3,248	\$5,961	\$4,410	-3%	-26%
Miscellaneous Objects (876 to 899)	\$5,713	\$2,648	\$2,398	\$2,376	-20%	-1%
Dues and Fees (810)	\$274	\$598	\$972	\$1,014	39%	4%
Transfer Tuition to Other School Corporations Within the State (561)	\$216,129	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$50,778	\$17,708	\$710	\$0	-100%	-100%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$251,102	\$99,101	\$0	N/A	-100%

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Scott County School District 2 (7255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Statistical Services (317)	\$7,920	\$5,680	\$7,176	\$0	-100%	-100%
Other Technology Hardware (746)	\$6,000	\$0	\$0	\$0	-100%	N/A
Utility Services Water and Sewage (411)	\$0	\$207	\$0	\$0	N/A	N/A
Overtime Salaries (140)	\$3,848	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$36,991	\$33,022	\$139,793	\$0	-100%	-100%
Student Academic Achievement Total	\$14,976,752	\$14,405,424	\$14,138,921	\$14,405,267	-1%	2%
Student Instructional Support						
Certified Salaries (110)	\$1,076,765	\$1,104,458	\$1,046,195	\$1,085,476	0%	4%
Noncertified Salaries (120)	\$387,388	\$362,428	\$369,476	\$374,194	-1%	1%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$87,370	N/A	N/A
Group Health Insurance (222)	\$132,533	\$120,232	\$107,926	\$84,702	-11%	-22%
Social Security-Certified Employee Retirement (212)	\$70,592	\$73,884	\$72,178	\$77,074	2%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$67,636	\$91,102	\$63,764	\$74,068	2%	16%
Public Employees Retirement Fund (214)	\$49,776	\$58,211	\$48,135	\$51,512	1%	7%
Severance/Early Retirement Pay (213)	\$70,341	\$60,988	\$52,855	\$35,753	-16%	-32%
Social Security-Noncertified Employee Retirement (211)	\$27,356	\$26,064	\$26,850	\$27,813	0%	4%
Operational Supplies (611)	\$7,138	\$12,450	\$12,278	\$19,334	28%	57%
Nonlicensed Employees Temporary Salaries (136)	\$10,836	\$8,397	\$9,797	\$10,708	0%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$12,278	\$13,792	\$11,618	\$9,693	-6%	-17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,377	\$8,717	\$6,867	\$6,662	-8%	-3%
Travel (580)	\$2,313	\$2,186	\$5,408	\$5,727	25%	6%
Group Life Insurance (221)	\$3,832	\$3,248	\$3,059	\$2,846	-7%	-7%
Student Instructional Support Total	\$1,928,160	\$1,946,158	\$1,836,406	\$1,952,934	0%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$1,994,375	\$2,005,148	\$1,976,399	\$1,955,833	0%	-1%
Purchased Services; Student Transportation Services (510)	\$719,491	\$842,064	\$852,390	\$815,585	3%	-4%
Food Purchases (614)	\$523,634	\$556,055	\$590,128	\$570,898	2%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$560,032	\$394,002	\$355,095	\$395,811	-8%	11%
Light and Power - Other than Heating and Cooling (625)	\$281,713	\$292,194	\$272,562	\$294,483	1%	8%
Certified Salaries (110)	\$311,099	\$316,922	\$333,692	\$282,185	-2%	-15%
Public Employees Retirement Fund (214)	\$220,045	\$299,416	\$224,400	\$248,167	3%	11%
Vehicles (731)	\$294,163	\$393,835	\$244,033	\$242,639	-5%	-1%
Heating and Cooling for Buildings - Electricity (621)	\$214,741	\$245,102	\$224,130	\$236,243	2%	5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$202,038	\$221,361	\$233,608	\$232,083	4%	-1%

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Scott County School District 2 (7255)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Operational Supplies (611)	\$145,304	\$151,112	\$165,694	\$199,092	8%	20%
Group Health Insurance (222)	\$263,310	\$226,927	\$222,234	\$167,452	-11%	-25%
Social Security-Noncertified Employee Retirement (211)	\$141,546	\$148,118	\$144,957	\$144,082	0%	-1%
Gasoline and Lubricants (613)	\$132,124	\$165,884	\$166,299	\$139,991	1%	-16%
Heating and Cooling for Buildings - Gas (622)	\$146,778	\$95,958	\$112,842	\$135,273	-2%	20%
Severance/Early Retirement Pay (213)	\$148,367	\$110,291	\$16,656	\$113,018	-7%	> 500%
Utility Services Water and Sewage (411)	\$94,005	\$96,909	\$100,139	\$111,098	4%	11%
Miscellaneous Objects (876 to 899)	\$18,528	\$73,003	\$38,807	\$86,081	47%	122%
Nonlicensed Employees Temporary Salaries (136)	\$26,431	\$52,572	\$55,265	\$46,310	15%	-16%
Telephone (531)	\$49,358	\$39,677	\$37,748	\$38,420	-6%	2%
Utility Services Removal of Refuse and Garbage (412)	\$48,112	\$44,935	\$31,819	\$31,524	-10%	-1%
Dues and Fees (810)	\$24,777	\$23,911	\$22,555	\$24,672	0%	9%
Board Members Compensation (115)	\$21,590	\$22,622	\$25,824	\$24,278	3%	-6%
Social Security-Certified Employee Retirement (212)	\$25,118	\$23,642	\$22,363	\$22,925	-2%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,053	\$12,804	\$9,332	\$21,017	17%	125%
Purchased Professional and Technical Board of Education Services (318)	\$26,132	\$41,452	\$24,976	\$13,499	-15%	-46%
Travel (580)	\$12,639	\$16,774	\$11,420	\$13,227	1%	16%
Tires and Repairs (612)	\$6,422	\$13,491	\$7,798	\$10,961	14%	41%
Workers Compensation Insurance (225)	\$0	\$21,410	\$58,390	\$10,000	N/A	-83%
Postage and Postage Machine Rental (532)	\$7,517	\$9,469	\$7,625	\$7,754	1%	2%
Other Purchased Professional and Technical Services (319)	\$1,490	\$15,658	\$14,100	\$7,610	50%	-46%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,883	\$8,465	\$7,079	\$6,371	-8%	-10%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$1,945	\$5,356	N/A	175%
Other General Supplies (615, 660 to 689)	\$5,433	\$7,689	\$5,346	\$5,244	-1%	-2%
Group Life Insurance (221)	\$5,624	\$5,752	\$5,363	\$4,757	-4%	-11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,002	\$8,599	\$7,343	\$3,223	-18%	-56%
Invalid Object Code (691 to 698)	\$0	\$0	\$0	\$27	N/A	N/A
Overtime Salaries (140)	\$2,800	\$3,946	\$426	\$0	-100%	-100%
Unemployment compensation (230)	\$367	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$6,702,042	\$7,007,168	\$6,630,784	\$6,667,188	0%	1%
Nonoperational						
Other General Supplies (615, 660 to 689)	\$978,534	\$1,427,552	\$2,562,987	\$2,532,571	27%	-1%
Purchased Property Services; Construction Services (450)	\$1,009,071	\$2,272,661	\$75,101	\$729,925	-8%	> 500%
Computer Hardware (741)	\$206,477	\$788,361	\$542,525	\$349,199	14%	-36%
Noncertified Salaries (120)	\$102,946	\$142,275	\$122,820	\$257,337	26%	110%

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Other Technology Hardware (746)	\$3,688	\$26,592	\$30,641	\$204,454	173%	> 500%
Certified Salaries (110)	\$7,236	\$0	\$175,507	\$198,224	129%	13%
Equipment (730)	\$123,131	\$58,680	\$175,599	\$190,788	12%	9%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$90,941	\$155,855	\$181,966	\$147,395	13%	-19%
Connectivity (744)	\$59,758	\$132,402	\$67,213	\$68,669	4%	2%
Land and Easements (710)	\$33,272	\$25,910	\$52,358	\$35,091	1%	-33%
Purchased Professional and Technical Staff Services (314)	\$9,079	\$15,119	\$13,312	\$25,737	30%	93%
Telecommunications Equipment (745)	\$9,000	\$0	\$0	\$21,854	25%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$102	\$0	\$18,024	\$20,813	278%	15%
Operational Supplies (611)	\$11,598	\$12,768	\$16,605	\$20,693	16%	25%
Social Security-Noncertified Employee Retirement (211)	\$8,269	\$11,356	\$9,435	\$19,525	24%	107%
Buildings (720)	\$10,246	\$13,710	\$0	\$18,095	15%	N/A
Purchased Property Services; Rentals (440)	\$15,310	\$9,753	\$17,973	\$16,430	2%	-9%
Social Security-Certified Employee Retirement (212)	\$554	\$0	\$12,386	\$14,066	125%	14%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$5,452	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$8,558	\$5,365	\$9,888	\$3,766	-19%	-62%
Seldom or Non-Recurring Purchases (873)	\$2,526	\$3,258	\$5,159	\$3,198	6%	-38%
Awards (875)	\$4,000	\$5,498	\$2,500	\$2,500	-11%	0%
Public Employees Retirement Fund (214)	\$2,234	\$3,182	\$1,835	\$1,292	-13%	-30%
Redemption of Principal (831)	\$1,235,198	\$992,718	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$217,823	\$220,000	\$0	\$0	-100%	N/A
Nonoperational Total	\$4,149,550	\$6,323,014	\$4,093,832	\$4,887,071	4%	19%
Grand Total	\$27,756,504	\$29,681,763	\$26,699,944	\$27,912,461	0%	5%