

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Anderson Community School Corp (5275)

Anderson Community School Corp (5275)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$29,124,854	\$23,511,199	\$25,050,056	\$25,994,005	-3%	4%
Group Life Insurance (221)	\$8,494,601	\$6,254,167	\$4,753,020	\$5,301,208	-11%	12%
Noncertified Salaries (120)	\$2,278,898	\$2,470,450	\$2,858,780	\$3,021,722	7%	6%
Social Security-Certified Employee Retirement (212)	\$2,102,329	\$1,695,114	\$1,837,309	\$1,897,477	-3%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,179,757	\$564,940	\$564,690	\$1,545,487	7%	174%
Textbooks (630)	\$429,788	\$396,782	\$348,044	\$1,236,769	30%	255%
Licensed Employees Temporary Salaries (135)	\$752,799	\$597,723	\$671,376	\$532,699	-8%	-21%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$656,172	\$373,185	\$360,199	\$498,720	-7%	38%
Operational Supplies (611)	\$447,656	\$282,585	\$432,176	\$359,422	-5%	-17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$679,947	\$1,581,395	\$1,156,827	\$346,064	-16%	-70%
Other Purchased Professional and Technical Services (319)	\$168,353	\$138,341	\$182,792	\$297,814	15%	63%
Equipment (730)	\$108,291	\$92,037	\$217,546	\$233,165	21%	7%
Social Security-Noncertified Employee Retirement (211)	\$179,632	\$186,450	\$209,450	\$222,904	6%	6%
Transfer Tuition - Other (569)	\$1,235	\$0	\$0	\$149,086	231%	N/A
Travel (580)	\$76,820	\$66,245	\$46,657	\$135,880	15%	191%
Public Employees Retirement Fund (214)	\$386,482	\$420,742	\$143,074	\$85,995	-31%	-40%
Other Employee Benefits (241 to 290)	\$630,292	\$12,562	\$67,417	\$78,454	-41%	16%
Group Health Insurance (222)	\$113,533	\$68,882	\$61,110	\$69,916	-11%	14%
Nonlicensed Employees Temporary Salaries (136)	\$151,201	\$72,740	\$32,573	\$44,972	-26%	38%
Other General Supplies (615, 660 to 689)	\$83,635	\$71,697	\$52,479	\$44,254	-15%	-16%
Computer Hardware (741)	\$5,233	\$0	\$5,188	\$43,208	70%	> 500%
Group Accident Insurance (223)	\$46,691	\$38,397	\$35,663	\$41,325	-3%	16%
Library Books (640)	\$59,715	\$46,542	\$48,178	\$36,415	-12%	-24%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$95,745	\$239,934	\$49,231	\$16,115	-36%	-67%
Purchased Property Services; Repairs and Maintenance Services (430)	\$14,969	\$12,929	\$3,094,559	\$11,480	-6%	-100%
Transfer Tuition to Private Sources (563)	\$28,260	\$21,248	\$8,556	\$11,473	-20%	34%
Workers Compensation Insurance (225)	\$283,504	\$9,312	\$6,032	\$9,151	-58%	52%
Other Technology Hardware (746)	\$111	\$0	\$3,500	\$3,832	142%	9%
Printing and Binding (550)	\$302	\$4,769	\$625	\$3,192	80%	411%
Technology Related Professional Development (748)	\$0	\$2,176	\$0	\$2,000	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$400	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$406,611	\$439,878	\$90,542	\$0	-100%	-100%
Dues and Fees (810)	\$410	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Statistical Services (317)	\$1,505	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	-\$662	\$4,585	\$0	\$0	N/A	N/A

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Postage and Postage Machine Rental (532)	\$0	\$120	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$5,000	\$5,626	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$0	\$1,500	\$0	\$0	N/A	N/A
Telecommunications Equipment (745)	\$7,018	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$49,000,689	\$39,684,251	\$42,387,645	\$42,274,598	-4%	0%
Student Instructional Support						
Certified Salaries (110)	\$2,226,514	\$1,863,539	\$2,306,402	\$2,503,054	3%	9%
Noncertified Salaries (120)	\$1,374,701	\$1,188,443	\$1,148,474	\$1,108,391	-5%	-3%
Group Life Insurance (221)	\$1,173,106	\$893,659	\$869,187	\$748,335	-11%	-14%
Social Security-Certified Employee Retirement (212)	\$161,904	\$139,646	\$168,103	\$179,323	3%	7%
Public Employees Retirement Fund (214)	\$75,558	\$88,495	\$128,396	\$143,875	17%	12%
Teacher Retirement Fund, After 7-1-95 (216)	\$121,121	\$38,960	\$48,321	\$140,950	4%	192%
Social Security-Noncertified Employee Retirement (211)	\$96,250	\$78,000	\$77,623	\$74,492	-6%	-4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$90,360	\$58,296	\$70,035	\$68,975	-7%	-2%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$48,821	N/A	N/A
Operational Supplies (611)	\$25,997	\$55,070	\$40,206	\$47,997	17%	19%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$69,245	\$160,551	\$109,347	\$35,538	-15%	-67%
Travel (580)	\$9,516	\$14,047	\$24,431	\$20,009	20%	-18%
Group Health Insurance (222)	\$15,616	\$10,509	\$11,003	\$9,461	-12%	-14%
Other Employee Benefits (241 to 290)	\$104,617	\$1,451	\$6,674	\$7,584	-48%	14%
Group Accident Insurance (223)	\$6,545	\$5,370	\$5,271	\$6,003	-2%	14%
Equipment (730)	\$0	\$0	\$0	\$3,444	N/A	N/A
Workers Compensation Insurance (225)	\$31,418	\$684	\$685	\$1,056	-57%	54%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,200	\$1,200	\$797,707	\$800	-10%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$6,830	\$7,031	\$2,742	\$753	-42%	-73%
Other Purchased Professional and Technical Services (319)	-\$157	\$5,115	\$383	\$383	N/A	0%
Printing and Binding (550)	\$0	\$430	\$0	\$228	N/A	N/A
Textbooks (630)	\$11,280	\$1,601	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$10,400	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$326	\$433	\$0	N/A	-100%
Student Instructional Support Total	\$5,612,021	\$4,612,422	\$5,815,422	\$5,149,472	-2%	-11%
Overhead and Operational						
Noncertified Salaries (120)	\$6,120,074	\$5,698,510	\$5,406,714	\$5,764,694	-1%	7%
Purchased Services; Student Transportation Services (510)	\$4,304,943	\$4,159,181	\$5,451,487	\$5,333,308	6%	-2%

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Anderson Community School Corp (5275)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$332,741	\$453,159	\$433,637	\$3,485,209	80%	> 500%
Operational Supplies (611)	\$2,136,208	\$2,441,233	\$2,538,565	\$2,656,028	6%	5%
Light and Power - Other than Heating and Cooling (625)	\$1,895,147	\$1,754,609	\$1,821,863	\$1,846,987	-1%	1%
Group Life Insurance (221)	\$1,817,192	\$1,481,761	\$1,418,411	\$1,208,700	-10%	-15%
Purchased Property Services; Repairs and Maintenance Services (430)	\$194,146	\$755,378	\$937,755	\$1,017,651	51%	9%
Heating and Cooling for Buildings - Gas (622)	\$663,821	\$406,493	\$395,837	\$578,079	-3%	46%
Certified Salaries (110)	\$400,991	\$426,041	\$496,267	\$472,934	4%	-5%
Public Employees Retirement Fund (214)	\$145,643	\$192,161	\$333,378	\$465,098	34%	40%
Workers Compensation Insurance (225)	\$36,915	\$472,005	\$236,667	\$339,429	74%	43%
Utility Services Water and Sewage (411)	\$256,319	\$204,109	\$219,687	\$336,197	7%	53%
Other Purchased Professional and Technical Services (319)	\$466,604	\$434,213	\$306,538	\$311,388	-10%	2%
Telephone (531)	\$130,673	\$157,643	\$182,590	\$308,840	24%	69%
Social Security-Noncertified Employee Retirement (211)	\$284,515	\$249,452	\$233,531	\$261,225	-2%	12%
Equipment (730)	\$103,387	\$396,918	\$1,764,940	\$252,144	25%	-86%
Other General Supplies (615, 660 to 689)	\$389,602	\$429,414	\$337,140	\$250,087	-10%	-26%
Miscellaneous Objects (876 to 899)	\$516,162	\$825,974	\$329,049	\$216,685	-20%	-34%
Vehicles (731)	\$600,000	\$1,124,073	\$156,214	\$203,524	-24%	30%
Purchased Property Services; Construction Services (450)	\$293	\$764	\$0	\$172,595	393%	N/A
Gasoline and Lubricants (613)	\$81,247	\$106,062	\$108,913	\$109,842	8%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$142,422	\$146,841	\$112,986	\$101,204	-8%	-10%
Improvements Other Than Buildings (715)	\$67,873	\$63,301	\$60,444	\$59,851	-3%	-1%
Social Security-Certified Employee Retirement (212)	\$27,145	\$29,342	\$37,629	\$35,347	7%	-6%
Unemployment compensation (230)	\$778,635	\$489,271	\$63,060	\$28,331	-56%	-55%
Teacher Retirement Fund, After 7-1-95 (216)	\$103,449	\$15,047	\$12,334	\$15,177	-38%	23%
Group Health Insurance (222)	\$23,431	\$25,878	\$18,180	\$12,947	-14%	-29%
Advertising (540)	\$3,964	\$6,087	\$6,596	\$10,768	28%	63%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$33,488	\$143,959	\$42,183	\$10,618	-25%	-75%
Purchased Professional and Technical Staff Services (314)	\$6,750	\$9,000	\$9,250	\$10,000	10%	8%
Dues and Fees (810)	\$9,349	\$10,595	\$9,955	\$9,865	1%	-1%
Group Accident Insurance (223)	\$11,176	\$11,610	\$8,208	\$9,327	-4%	14%
Other Employee Benefits (241 to 290)	\$105,938	\$1,984	\$10,283	\$5,831	-52%	-43%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$852	\$2,720	N/A	219%
Travel (580)	\$15,691	\$9,458	\$14,227	\$2,562	-36%	-82%
Official Bond Premiums (525)	\$4,223	\$3,794	\$2,910	\$2,535	-12%	-13%
Other Purchased Services (593)	\$5,827	\$4,301	\$5,441	\$2,228	-21%	-59%
Periodicals (650)	\$895	\$179	\$575	\$520	-13%	-10%

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Food Purchases (614)	\$567	\$626	\$325	\$142	-29%	-56%
Printing and Binding (550)	\$0	\$4,697	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$22,429	\$11,288	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	-\$1,320	\$0	\$0	\$0	N/A	N/A
Bank Service Charges (871)	\$165	\$102	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$65,303	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$22,304,024	\$23,156,513	\$23,524,619	\$25,910,611	4%	10%
Nonoperational						
Redemption of Principal (831)	\$10,898,368	\$10,976,511	\$11,059,653	\$10,961,500	0%	-1%
Equipment (730)	\$353,789	\$635,933	-\$189,625	\$2,035,539	55%	N/A
Interest on Bonds or Notes (832)	\$2,370,982	\$2,209,629	\$1,995,557	\$1,842,841	-6%	-8%
Certified Salaries (110)	\$326,652	\$265,744	\$292,375	\$317,665	-1%	9%
Purchased Property Services; Construction Services (450)	\$1,462,958	\$1,220,478	\$8,560	\$161,281	-42%	> 500%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$160,925	\$160,925	N/A	0%
Purchased Property Services; Rentals (440)	\$1,100	\$13,200	\$13,200	\$112,357	218%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,304	\$4,238	\$64,377	\$54,590	102%	-15%
Group Life Insurance (221)	\$113,934	\$71,470	\$24,956	\$24,396	-32%	-2%
Social Security-Certified Employee Retirement (212)	\$24,858	\$17,439	\$19,425	\$21,959	-3%	13%
Operational Supplies (611)	\$29,449	\$31,758	\$18,035	\$17,227	-13%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,865	\$2,297	\$2,375	\$10,425	-1%	339%
Purchased Professional and Technical Staff Services (314)	\$4,923	\$0	\$600	\$5,850	4%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,630	\$14,232	\$10,397	\$3,067	-20%	-70%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,015	\$4,902	\$1,971	\$2,400	-28%	22%
Social Security-Noncertified Employee Retirement (211)	\$659	\$2,305	\$2,384	\$1,714	27%	-28%
Public Employees Retirement Fund (214)	\$4,612	\$5,036	\$1,687	\$1,558	-24%	-8%
Group Accident Insurance (223)	\$686	\$486	\$397	\$547	-5%	38%
Other Employee Benefits (241 to 290)	\$210	\$49	\$165	\$540	27%	227%
Group Health Insurance (222)	\$1,525	\$870	\$196	\$232	-38%	19%
Postage and Postage Machine Rental (532)	\$975	\$0	\$0	\$168	-36%	N/A
Workers Compensation Insurance (225)	\$6,034	\$13	-\$10	\$0	-100%	N/A
Travel (580)	\$0	\$365	\$0	\$0	N/A	N/A
Noncertified Salaries (120)	\$0	\$87	\$27	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$500	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$15,633,026	\$15,477,042	\$13,487,626	\$15,736,782	0%	17%

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Grand Total	\$92,549,760	\$82,930,228	\$85,215,313	\$89,071,463	-1%	5%