

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

Attica Consolidated Sch Corp (2435)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,788,660	\$2,711,641	\$2,272,298	\$2,512,763	-3%	11%
Noncertified Salaries (120)	\$359,954	\$327,275	\$413,718	\$440,056	5%	6%
Group Health Insurance (222)	\$515,515	\$341,216	\$525,064	\$379,333	-7%	-28%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$444,924	\$405,926	\$295,208	\$307,649	-9%	4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$168,550	\$210,388	\$194,856	\$193,597	4%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$126,120	\$126,580	\$177,276	\$190,082	11%	7%
Social Security-Certified Employee Retirement (212)	\$203,530	\$203,726	\$173,100	\$184,013	-2%	6%
Operational Supplies (611)	\$68,554	\$70,624	\$99,509	\$169,548	25%	70%
Textbooks (630)	\$32,827	\$120,045	\$99,758	\$85,710	27%	-14%
Pre-2008 object code - temporary salaries (header) (130)	\$68,700	\$93,818	\$78,919	\$51,492	-7%	-35%
Severance/Early Retirement Pay (213)	\$35,576	\$34,012	\$61,449	\$40,379	3%	-34%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$34,328	N/A	N/A
Public Employees Retirement Fund (214)	\$16,772	\$19,587	\$33,966	\$33,442	19%	-2%
Social Security-Noncertified Employee Retirement (211)	\$24,124	\$23,035	\$28,917	\$31,033	6%	7%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$71,658	\$103,235	\$46,393	\$29,270	-20%	-37%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$40,520	\$46,539	\$21,130	\$21,481	-15%	2%
Technology Related Professional Development (748)	\$0	\$0	\$2,753	\$18,115	N/A	> 500%
Equipment (730)	\$88,096	\$44,433	\$29,224	\$13,165	-38%	-55%
Purchased Property Services; Repairs and Maintenance Services (430)	\$23,440	\$23,840	\$19,360	\$12,800	-14%	-34%
Purchased Professional and Technical Instruction Services (311)	\$12,924	\$11,662	\$14,684	\$11,473	-3%	-22%
Group Life Insurance (221)	\$15,743	\$11,119	\$10,335	\$9,639	-12%	-7%
Library Books (640)	\$4,218	\$2,511	\$5,109	\$7,767	16%	52%
Travel (580)	\$10,825	\$3,004	\$6,585	\$6,694	-11%	2%
Postage and Postage Machine Rental (532)	\$5,041	\$4,247	\$4,085	\$4,599	-2%	13%
Other Purchased Professional and Technical Services (319)	\$0	\$1,557	\$1,000	\$3,900	N/A	290%
Purchased Professional and Technical Staff Services (314)	\$0	\$5,745	\$2,604	\$3,400	N/A	31%
Periodicals (650)	\$1,230	\$1,202	\$949	\$1,194	-1%	26%
Dues and Fees (810)	\$1,286	\$1,556	\$1,497	\$561	-19%	-63%
Purchased Professional and Technical Pupil Services (313)	\$0	\$40	\$0	\$180	N/A	N/A
Other Purchased Services (593)	\$270	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$5,129,059	\$4,948,564	\$4,619,746	\$4,797,664	-2%	4%
Student Instructional Support						
Certified Salaries (110)	\$366,738	\$469,989	\$406,084	\$409,857	3%	1%
Noncertified Salaries (120)	\$108,732	\$108,409	\$108,269	\$119,460	2%	10%

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Group Health Insurance (222)	\$109,969	\$75,472	\$107,375	\$75,791	-9%	-29%
Other Purchased Professional and Technical Services (319)	\$366	\$390	\$0	\$61,398	260%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$22,236	\$25,427	\$34,833	\$36,683	13%	5%
Social Security-Certified Employee Retirement (212)	\$26,952	\$34,929	\$27,935	\$30,564	3%	9%
Public Employees Retirement Fund (214)	\$6,558	\$8,288	\$7,412	\$10,359	12%	40%
Social Security-Noncertified Employee Retirement (211)	\$6,320	\$6,332	\$6,451	\$7,795	5%	21%
Travel (580)	\$274	\$2,480	\$4,037	\$5,246	109%	30%
Other Purchased Services (593)	\$1,875	\$0	\$1,450	\$3,250	15%	124%
Operational Supplies (611)	\$1,854	\$3,781	\$2,737	\$2,965	12%	8%
Purchased Professional and Technical Data Processing Services (316)	\$2,028	\$6,323	\$4,573	\$1,770	-3%	-61%
Equipment (730)	\$798	\$104	\$1,863	\$1,105	8%	-41%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,145	\$5,736	\$0	\$15	-75%	N/A
Miscellaneous Objects (876 to 899)	\$448	\$0	\$17,238	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$575	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$30,000	\$0	\$0	N/A	N/A
Redemption of Principal (831)	\$283	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$660,152	\$777,661	\$730,256	\$766,259	4%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$572,353	\$586,422	\$648,500	\$703,073	5%	8%
Food Purchases (614)	\$218,343	\$246,098	\$228,876	\$230,859	1%	1%
Vehicles (731)	\$69,798	\$82,073	\$15,776	\$162,814	24%	> 500%
Operational Supplies (611)	\$74,937	\$99,395	\$109,517	\$155,283	20%	42%
Group Health Insurance (222)	\$153,286	\$127,548	\$182,975	\$141,376	-2%	-23%
Heating and Cooling for Buildings - Electricity (621)	\$120,606	\$107,943	\$104,542	\$128,151	2%	23%
Certified Salaries (110)	\$92,606	\$92,568	\$91,200	\$94,854	1%	4%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$87,072	\$88,642	\$96,193	\$87,443	0%	-9%
Gasoline and Lubricants (613)	\$58,847	\$69,203	\$65,470	\$72,935	6%	11%
Equipment (730)	\$42,311	\$52,269	\$122,886	\$65,773	12%	-46%
Miscellaneous Objects (876 to 899)	\$29,042	\$3,518	\$94,494	\$62,411	21%	-34%
Light and Power - Other than Heating and Cooling (625)	\$46,805	\$48,652	\$59,857	\$62,350	7%	4%
Heating and Cooling for Buildings - Gas (622)	\$61,266	\$55,454	\$22,663	\$54,144	-3%	139%
Public Employees Retirement Fund (214)	\$32,200	\$40,863	\$45,049	\$49,840	12%	11%
Social Security-Noncertified Employee Retirement (211)	\$39,504	\$40,445	\$45,242	\$45,226	3%	0%
Utility Services Water and Sewage (411)	\$21,617	\$26,434	\$27,528	\$35,238	13%	28%
Purchased Property Services; Repairs and Maintenance Services (430)	\$12,486	\$17,952	\$35,544	\$29,834	24%	-16%

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Telephone (531)	\$14,568	\$24,420	\$28,537	\$24,372	14%	-15%
Purchased Professional and Technnical Board of Education Services (318)	\$2,928	\$5,538	\$15,680	\$20,770	63%	32%
Unemployment compensation (230)	\$10,832	\$8,547	\$0	\$10,149	-2%	N/A
Travel (580)	\$6,402	\$16,449	\$8,671	\$10,057	12%	16%
Utility Services Removal of Refuse and Garbage (412)	\$8,096	\$9,594	\$11,131	\$9,917	5%	-11%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$9,476	-1%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$9,720	\$8,839	\$9,162	N/A	4%
Tires and Repairs (612)	\$43	\$0	\$370	\$8,631	277%	> 500%
Social Security-Certified Employee Retirement (212)	\$7,085	\$7,082	\$6,977	\$7,256	1%	4%
Connectivity (744)	\$516	\$1,383	\$13,467	\$5,857	84%	-57%
Official Bond Premiums (525)	\$4,509	\$4,978	\$4,098	\$4,538	0%	11%
Other Purchased Professional and Technical Services (319)	\$246	\$15,177	\$8,464	\$3,679	97%	-57%
Nonlicensed Employees Temporary Salaries (136)	\$6,481	\$5,850	\$5,612	\$2,777	-19%	-51%
Advertising (540)	\$1,486	\$900	\$1,161	\$1,416	-1%	22%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$338	\$0	\$0	\$94	-27%	N/A
Purchased Professional and Technnical Data Processing Services (316)	\$0	\$5,295	\$0	\$0	N/A	N/A
Other Employee Benefits (241 to 290)	\$0	\$389	\$0	\$0	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$56	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$0	\$5,200	\$3,669	\$0	N/A	-100%
Redemption of Principal (831)	\$0	\$77,901	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$1,806,663	\$1,993,900	\$2,122,988	\$2,309,753	6%	9%
Nonoperational						
Redemption of Principal (831)	\$1,293,843	\$1,332,665	\$1,423,425	\$1,194,444	-2%	-16%
Purchased Property Services; Rentals (440)	\$125,239	\$233,844	\$123,331	\$155,371	6%	26%
Purchased Property Services; Construction Services (450)	\$58,258	\$86,355	\$213,029	\$71,145	5%	-67%
Noncertified Salaries (120)	\$52,699	\$51,454	\$45,693	\$57,064	2%	25%
Equipment (730)	\$39,610	\$35,159	\$114,892	\$45,715	4%	-60%
Computer Hardware (741)	\$8,009	\$42,762	\$54,354	\$39,982	49%	-26%
Connectivity (744)	\$17,948	\$9,147	\$20,783	\$25,702	9%	24%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$21,157	\$16,493	\$25,113	\$23,430	3%	-7%
Telecommunications Equipment (745)	\$6,554	\$0	\$4,027	\$12,430	17%	209%
Operational Supplies (611)	\$1,581	\$18,254	\$11,331	\$9,393	56%	-17%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$9,328	N/A	N/A
Certified Salaries (110)	\$7,135	\$12,602	\$12,219	\$8,049	3%	-34%
Technology Related Professional Development (748)	\$1,193	\$5,738	\$8,285	\$6,561	53%	-21%

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Social Security-Noncertified Employee Retirement (211)	\$4,049	\$3,923	\$3,419	\$3,368	-5%	-2%
Social Security-Certified Employee Retirement (212)	\$335	\$639	\$560	\$616	16%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$403	\$667	\$660	\$597	10%	-10%
Public Employees Retirement Fund (214)	\$195	\$176	\$222	\$273	9%	23%
Other Technology Hardware (746)	\$0	\$5,806	\$7,761	\$161	N/A	-98%
Distance Learning Equipment (742)	\$0	\$576	\$0	\$6	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$174	\$0	N/A	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15	\$0	\$5	\$0	-100%	-100%
Interest on Bonds or Notes (832)	\$2,430	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$1,640,654	\$1,856,259	\$2,069,283	\$1,663,635	0%	-20%
Grand Total	\$9,236,528	\$9,576,384	\$9,542,272	\$9,537,310	1%	0%