

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Scott County School District 1 (7230)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$502,853	\$545,483	\$512,157	\$472,900	-1.52%	-7.67%
Non - Certified Salaries	120	\$182,972	\$156,166	\$157,964	\$220,541	4.78%	39.61%
Other Professional and Technical Services	319	\$16,660	\$76,124	\$66,086	\$94,653	54.39%	43.23%
Social Security Certified	212	\$30,096	\$33,112	\$30,343	\$28,005	-1.78%	-7.70%
Public Employees Retirement Fund	214	\$22,570	\$16,393	\$17,689	\$24,699	2.28%	39.63%
Pupil Services	313	\$19,516	\$23,844	\$22,445	\$16,500	-4.11%	-26.49%
Social Security Noncertified	211	\$12,721	\$10,959	\$11,373	\$15,782	5.54%	38.77%
Teacher Retirement Fund, After 7-1-95	216	\$9,442	\$15,648	\$13,805	\$14,623	11.56%	5.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,714	\$16,185	\$15,365	\$13,984	-7.03%	-8.99%
Group Health Insurance	222	\$8,814	\$7,772	\$7,310	\$9,981	3.16%	36.54%
Operational Supplies	611	\$11,984	\$11,169	\$9,626	\$8,547	-8.10%	-11.21%
Other Group Insurance Authorized by Statute	224	\$1,506	\$1,320	\$1,550	\$1,653	2.34%	6.62%
Dues and Fees	810	\$3,192	\$1,786	\$2,039	\$1,467	-17.66%	-28.05%
Group Life Insurance	221	\$440	\$565	\$630	\$666	10.93%	5.71%
Travel	580	\$1,484	\$762	\$0	\$396	-28.11%	NA
<b>Student Instructional Support Total</b>		<b>\$842,963</b>	<b>\$917,288</b>	<b>\$868,381</b>	<b>\$924,396</b>	<b>2.33%</b>	<b>6.45%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,978,432	\$4,642,796	\$4,209,464	\$4,047,734	-5.04%	-3.84%
Non - Certified Salaries	120	\$503,636	\$452,344	\$518,104	\$542,879	1.89%	4.78%
Instruction Services	311	\$613,286	\$615,246	\$528,031	\$498,026	-5.07%	-5.68%
Equipment	730	\$168,396	\$83,753	\$583,125	\$318,108	17.24%	-45.45%
Social Security Certified	212	\$338,404	\$335,533	\$309,749	\$296,859	-3.22%	-4.16%
Group Health Insurance	222	\$319,810	\$288,420	\$279,335	\$266,028	-4.50%	-4.76%
Teacher Retirement Fund, After 7-1-95	216	\$288,934	\$189,599	\$219,095	\$213,665	-7.27%	-2.48%
Operational Supplies	611	\$199,405	\$132,788	\$144,141	\$153,249	-6.37%	6.32%
Teacher Retirement Fund, Prior to 7-1-95	215	\$175,673	\$132,935	\$123,181	\$118,368	-9.40%	-3.91%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$22,321	\$11,245	\$99,574	\$117,583	51.50%	18.09%
Other Employee Benefits	241 - 290	\$136,054	\$131,273	\$128,418	\$115,862	-3.94%	-9.78%
Other Professional and Technical Services	319	\$27,772	\$54,457	\$92,727	\$76,444	28.80%	-17.56%
Pre-2008 Object Code - Temporary Salaries	130	\$85,104	\$94,722	\$81,074	\$71,082	-4.40%	-12.32%

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Public Employees Retirement Fund	214	\$46,382	\$37,511	\$42,121	\$46,713	0.18%	10.90%
Social Security Noncertified	211	\$60,252	\$36,222	\$37,477	\$39,907	-9.79%	6.48%
Textbooks	630	\$68,771	\$130,657	\$37,242	\$38,085	-13.73%	2.26%
Transfer Tuition to Other School Corps Outside State	562	\$24,912	\$42,625	\$27,500	\$36,375	9.93%	32.27%
Repairs and Maintenance Services	430	\$13,605	\$21,047	\$45,636	\$35,805	27.37%	-21.54%
Dues and Fees	810	\$12,658	\$15,204	\$14,186	\$21,527	14.20%	51.75%
Other Group Insurance Authorized by Statute	224	\$14,450	\$14,169	\$13,913	\$14,188	-0.46%	1.98%
Library Books	640	\$24,037	\$23,820	\$24,213	\$13,727	-13.07%	-43.31%
Travel	580	\$16,939	\$16,781	\$15,720	\$10,637	-10.98%	-32.34%
Improvements Other Than Buildings	715	\$57,532	\$93,056	\$56,928	\$10,192	-35.12%	-82.10%
Instructional Programs Improvement Services	312	\$2,905	\$13,497	\$60,250	\$9,866	35.75%	-83.63%
Group Life Insurance	221	\$8,845	\$8,406	\$7,796	\$8,534	-0.89%	9.46%
Periodicals	650	\$600	\$950	\$0	\$336	-13.52%	NA
Gasoline and Lubricants	613	\$96	\$89	\$91	\$60	-11.10%	-34.37%
Other Technology Hardware	746	\$0	\$0	\$559	\$0	NA	-100.00%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$0	\$400	\$0	NA	-100.00%
Unemployment Insurance	230	\$0	\$460	\$0	\$0	NA	NA
Statistical Services	317	\$0	\$1,454	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$58	\$0	\$0	NA	NA
Workers Compensation Insurance	225	\$15,418	\$34,888	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$0	\$0	\$26,150	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$0	\$25,439	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$8,224,628</b>	<b>\$7,656,003</b>	<b>\$7,751,637</b>	<b>\$7,121,837</b>	<b>-3.54%</b>	<b>-8.12%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,234,560	\$1,198,548	\$1,184,903	\$1,215,691	-0.38%	2.60%
Food Purchases	614	\$351,624	\$350,817	\$316,918	\$259,727	-7.29%	-18.05%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$131,611	\$450,895	\$214,168	\$194,380	10.24%	-9.24%
Heating and Cooling for Buildings - Electricity	621	\$312,839	\$35,398	\$203,368	\$175,438	-13.46%	-13.73%
Public Employees Retirement Fund	214	\$169,397	\$149,372	\$152,825	\$156,863	-1.90%	2.64%
Certified Salaries	110	\$215,800	\$199,725	\$146,128	\$147,118	-9.13%	0.68%
Operational Supplies	611	\$138,802	\$131,370	\$116,897	\$138,902	0.02%	18.82%
Repairs and Maintenance Services	430	\$91,290	\$135,311	\$95,819	\$114,959	5.93%	19.97%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Insurance	520	\$6,549	\$58,044	\$112,902	\$105,083	100.15%	-6.93%
Social Security Noncertified	211	\$88,730	\$85,776	\$84,773	\$87,647	-0.31%	3.39%
Telephone	531	\$78,045	\$81,620	\$84,282	\$80,532	0.79%	-4.45%
Vehicles	731	\$0	\$0	\$51,023	\$51,689	NA	1.31%
Group Health Insurance	222	\$63,999	\$54,565	\$53,118	\$48,129	-6.88%	-9.39%
Gasoline and Lubricants	613	\$74,092	\$58,978	\$52,964	\$46,702	-10.90%	-11.82%
Other Professional and Technical Services	319	\$40,039	\$43,066	\$45,919	\$42,091	1.26%	-8.34%
Workers Compensation Insurance	225	\$10,000	\$0	\$26,077	\$33,477	35.27%	28.38%
Bank Service Charges	871	\$154	\$119	\$359	\$22,112	246.16%	6055.16%
Other Employee Benefits	241 - 290	\$22,888	\$20,537	\$21,443	\$21,251	-1.84%	-0.90%
Heating and Cooling for Buildings - Gas	622	\$71,016	\$6,312	\$16,914	\$20,019	-27.13%	18.36%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$31,929	\$28,610	\$29,792	\$16,236	-15.55%	-45.50%
Water and Sewage	411	\$31,200	\$21,914	\$14,783	\$14,605	-17.28%	-1.20%
Board of Education Services	318	\$13,982	\$1,897	\$1,592	\$12,373	-3.01%	676.98%
Dues and Fees	810	\$12,810	\$12,820	\$9,246	\$11,854	-1.92%	28.21%
Social Security Certified	212	\$13,275	\$13,041	\$9,198	\$9,699	-7.55%	5.44%
Tires and Repairs	612	\$9,901	\$6,216	\$8,414	\$8,918	-2.58%	5.99%
Removal of Refuse and Garbage	412	\$12,040	\$7,840	\$10,080	\$6,720	-13.57%	-33.33%
Equipment	730	\$14,176	\$4,824	\$1,095	\$5,890	-19.72%	437.87%
Other Supplies and Materials	615, 660 - 689	\$431	\$100	\$531	\$5,799	91.48%	991.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,143	\$3,927	\$4,384	\$4,414	-7.93%	0.68%
Postage and Postage Machine Rental	532	\$5,761	\$3,443	\$3,640	\$3,389	-12.42%	-6.89%
Other Group Insurance Authorized by Statute	224	\$2,456	\$2,430	\$2,438	\$2,492	0.37%	2.21%
Other Technology Hardware	746	\$0	\$0	\$0	\$1,887	NA	NA
Group Life Insurance	221	\$2,069	\$2,044	\$1,938	\$1,873	-2.45%	-3.33%
Official Bond Premiums	525	\$1,303	\$2,103	\$1,703	\$1,440	2.54%	-15.42%
Travel	580	\$4,489	\$3,379	\$1,420	\$1,417	-25.04%	-0.21%
Advertising	540	\$4,455	\$2,404	\$868	\$1,112	-29.32%	28.13%
Pre-2008 Object Code - Temporary Salaries	130	\$702	\$644	\$1,170	\$908	6.64%	-22.39%
Other Communication Services	533 - 539	\$15	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$513	\$18,108	\$3,823	\$0	-100.00%	-100.00%
Teacher Retirement Fund, After 7-1-95	216	\$8,380	\$0	\$0	\$0	-100.00%	NA

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<b>Overhead and Operational Total</b>		<b>\$3,277,463</b>	<b>\$3,196,194</b>	<b>\$3,086,916</b>	<b>\$3,072,837</b>	<b>-1.60%</b>	<b>-0.46%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,672,650	\$725,297	\$1,399,580	\$1,420,763	-4.00%	1.51%
Equipment	730	\$95,239	\$91,903	\$106,498	\$156,361	13.20%	46.82%
Certified Salaries	110	\$86,821	\$77,933	\$128,264	\$145,313	13.74%	13.29%
Construction Services	450	\$71,759	\$80,041	\$107,146	\$117,143	13.03%	9.33%
Non - Certified Salaries	120	\$65,209	\$60,327	\$44,470	\$59,216	-2.38%	33.16%
Severance/Early Retirement Pay	213	\$0	\$117,319	\$103,604	\$31,682	NA	-69.42%
Operational Supplies	611	\$48,059	\$23,854	\$29,457	\$24,973	-15.10%	-15.22%
Social Security Certified	212	\$11,631	\$13,753	\$12,474	\$11,967	0.71%	-4.07%
Teacher Retirement Fund, After 7-1-95	216	\$6,562	\$5,062	\$8,130	\$9,475	9.62%	16.54%
Social Security Noncertified	211	\$0	\$0	\$3,402	\$4,413	NA	29.73%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,188	\$2,338	\$3,742	\$4,359	8.13%	16.49%
Public Employees Retirement Fund	214	\$0	\$0	\$2,360	\$2,556	NA	8.32%
Land and Easements	710	\$580	\$0	\$4,159	\$822	9.11%	-80.24%
Improvements Other Than Buildings	715	\$31,455	\$0	\$3,078	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$2,800	\$4,973	\$2,250	\$0	-100.00%	-100.00%
Seldom or Non-Recurring Purchases	873	\$37,054	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$2,133,006</b>	<b>\$1,202,800</b>	<b>\$1,958,614</b>	<b>\$1,989,043</b>	<b>-1.73%</b>	<b>1.55%</b>
<b>Grand Total</b>		<b>\$14,478,059</b>	<b>\$12,972,284</b>	<b>\$13,665,548</b>	<b>\$13,108,113</b>	<b>-2.45%</b>	<b>-4.08%</b>