

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Scott County School District 2 (7255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,869,801	\$7,714,371	\$7,782,340	\$7,671,692	-0.6%	-1.4%
Non - Certified Salaries	120	\$1,035,797	\$1,123,581	\$1,099,757	\$1,006,932	-0.7%	-8.4%
Group Health Insurance	222	\$933,476	\$974,255	\$731,414	\$826,372	-3.0%	13.0%
Instruction Services	311	\$819,632	\$832,074	\$1,006,437	\$763,573	-1.8%	-24.1%
Severance/Early Retirement Pay	213	\$732,425	\$696,699	\$1,117,822	\$687,729	-1.6%	-38.5%
Teacher Retirement Fund, After 7-1-95	216	\$629,028	\$516,029	\$587,053	\$587,821	-1.7%	0.1%
Social Security Certified	212	\$569,847	\$557,185	\$567,684	\$566,278	-0.2%	-0.2%
Operational Supplies	611	\$306,081	\$265,212	\$271,406	\$278,876	-2.3%	2.8%
Textbooks	630	\$159,435	\$152,721	\$262,383	\$251,092	12.0%	-4.3%
Licensed Employees	135	\$139,882	\$148,556	\$115,489	\$164,149	4.1%	42.1%
Pupil Services	313	\$855	\$0	\$86,144	\$153,333	265.9%	78.0%
Public Employees Retirement Fund	214	\$140,668	\$126,006	\$135,761	\$135,614	-0.9%	-0.1%
Instructional Programs Improvement Services	312	\$66,721	\$62,936	\$78,143	\$91,892	8.3%	17.6%
Travel	580	\$33,397	\$84,428	\$62,595	\$86,535	26.9%	38.2%
Social Security Noncertified	211	\$91,734	\$89,595	\$83,285	\$83,188	-2.4%	-0.1%
Other Group Insurance Authorized by Statute	224	\$59,626	\$57,812	\$54,127	\$62,286	1.1%	15.1%
Other Professional and Technical Services	319	\$43,296	\$36,536	\$51,107	\$61,418	9.1%	20.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$131,794	\$79,018	\$73,060	\$60,563	-17.7%	-17.1%
Nonlicensed Employees	136	\$39,924	\$30,869	\$17,473	\$45,243	3.2%	158.9%
Workers Compensation Insurance	225	\$63,114	\$48,477	\$65,123	\$45,123	-8.0%	-30.7%
Other Supplies and Materials	615, 660 - 689	\$64,371	\$38,476	\$6,902	\$35,776	-13.7%	418.3%
Library Books	640	\$32,798	\$44,872	\$31,722	\$33,986	0.9%	7.1%
Group Life Insurance	221	\$17,979	\$18,106	\$16,728	\$19,902	2.6%	19.0%
Staff Services	314	\$35,945	\$55,000	\$31,000	\$17,000	-17.1%	-45.2%
Postage and Postage Machine Rental	532	\$7,209	\$4,959	\$7,303	\$10,523	9.9%	44.1%
Equipment	730	\$0	\$6,174	\$36,000	\$9,311	NA	-74.1%
Computer Hardware	741	\$14,370	\$90,074	\$4,940	\$7,682	-14.5%	55.5%
Dues and Fees	810	\$598	\$972	\$1,014	\$5,291	72.5%	421.7%
Unemployment Insurance	230	\$17,708	\$710	\$0	\$4,226	-30.1%	NA
Student Transportation Services	510	\$33,022	\$139,793	\$0	\$3,800	-41.8%	NA
Periodicals	650	\$3,248	\$5,961	\$4,410	\$2,531	-6.0%	-42.6%
Other Employee Benefits	241 - 290	\$32,300	\$15,908	\$9,007	\$2,102	-49.5%	-76.7%
Miscellaneous Objects	876 - 899	\$2,648	\$2,398	\$2,376	\$1,400	-14.7%	-41.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$251,102	\$99,101	\$0	\$0	-100.0%	NA
Food Purchases	614	\$19,706	\$12,882	\$5,263	\$0	-100.0%	-100.0%
Statistical Services	317	\$5,680	\$7,176	\$0	\$0	-100.0%	NA
Water and Sewage	411	\$207	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$14,405,424	\$14,138,921	\$14,405,267	\$13,783,237	-1.1%	-4.3%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Scott County School District 2 (7255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$1,104,458	\$1,046,195	\$1,085,476	\$1,092,327	-0.3%	0.6%
Non - Certified Salaries	120	\$362,428	\$369,476	\$374,194	\$374,219	0.8%	0.0%
Group Health Insurance	222	\$120,232	\$107,926	\$84,702	\$98,978	-4.7%	16.9%
Social Security Certified	212	\$73,884	\$72,178	\$77,074	\$77,697	1.3%	0.8%
Teacher Retirement Fund, After 7-1-95	216	\$91,102	\$63,764	\$74,068	\$74,589	-4.9%	0.7%
Public Employees Retirement Fund	214	\$58,211	\$48,135	\$51,512	\$54,552	-1.6%	5.9%
Workers Compensation Insurance	225	\$0	\$0	\$87,370	\$52,654	NA	-39.7%
Severance/Early Retirement Pay	213	\$60,988	\$52,855	\$35,753	\$41,732	-9.0%	16.7%
Social Security Noncertified	211	\$26,064	\$26,850	\$27,813	\$28,331	2.1%	1.9%
Nonlicensed Employees	136	\$8,397	\$9,797	\$10,708	\$16,732	18.8%	56.2%
Operational Supplies	611	\$12,450	\$12,278	\$19,334	\$11,311	-2.4%	-41.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,792	\$11,618	\$9,693	\$9,690	-8.4%	0.0%
Other Group Insurance Authorized by Statute	224	\$8,717	\$6,867	\$6,662	\$8,901	0.5%	33.6%
Group Life Insurance	221	\$3,248	\$3,059	\$2,846	\$4,162	6.4%	46.2%
Travel	580	\$2,186	\$5,408	\$5,727	\$2,770	6.1%	-51.6%
Student Instructional Support Total		\$1,946,158	\$1,836,406	\$1,952,934	\$1,948,645	0.0%	-0.2%
Overhead and Operational							
Non - Certified Salaries	120	\$2,005,148	\$1,976,399	\$1,955,833	\$2,100,686	1.2%	7.4%
Food Purchases	614	\$556,055	\$590,128	\$570,898	\$617,429	2.7%	8.2%
Repairs and Maintenance Services	430	\$394,002	\$355,095	\$395,811	\$527,153	7.5%	33.2%
Student Transportation Services	510	\$842,064	\$852,390	\$815,585	\$390,914	-17.5%	-52.1%
Staff Services	314	\$0	\$0	\$0	\$332,703	NA	NA
Light and Power - Other Than Heating and Cooling	625	\$292,194	\$272,562	\$294,483	\$314,272	1.8%	6.7%
Public Employees Retirement Fund	214	\$299,416	\$224,400	\$248,167	\$278,700	-1.8%	12.3%
Heating and Cooling for Buildings - Electricity	621	\$245,102	\$224,130	\$236,243	\$270,407	2.5%	14.5%
Vehicles	731	\$393,835	\$244,033	\$242,639	\$260,538	-9.8%	7.4%
Certified Salaries	110	\$316,922	\$333,692	\$282,185	\$244,793	-6.3%	-13.3%
Insurance	520	\$221,361	\$233,608	\$232,083	\$228,321	0.8%	-1.6%
Operational Supplies	611	\$151,112	\$165,694	\$199,092	\$197,300	6.9%	-0.9%
Group Health Insurance	222	\$226,927	\$222,234	\$167,452	\$191,185	-4.2%	14.2%
Social Security Noncertified	211	\$148,118	\$144,957	\$144,082	\$158,593	1.7%	10.1%
Gasoline and Lubricants	613	\$165,884	\$166,299	\$139,991	\$134,189	-5.2%	-4.1%
Heating and Cooling for Buildings - Gas	622	\$95,958	\$112,842	\$135,273	\$121,269	6.0%	-10.4%
Water and Sewage	411	\$96,909	\$100,139	\$111,098	\$110,201	3.3%	-0.8%
Workers Compensation Insurance	225	\$21,410	\$58,390	\$10,000	\$68,842	33.9%	588.4%
Nonlicensed Employees	136	\$52,572	\$55,265	\$46,310	\$63,552	4.9%	37.2%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Scott County School District 2 (7255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Severance/Early Retirement Pay	213	\$110,291	\$16,656	\$113,018	\$52,818	-16.8%	-53.3%
Board of Education Services	318	\$41,452	\$24,976	\$13,499	\$32,152	-6.2%	138.2%
Removal of Refuse and Garbage	412	\$44,935	\$31,819	\$31,524	\$31,894	-8.2%	1.2%
Telephone	531	\$39,677	\$37,748	\$38,420	\$30,321	-6.5%	-21.1%
Teacher Retirement Fund, After 7-1-95	216	\$12,804	\$9,332	\$21,017	\$22,680	15.4%	7.9%
Dues and Fees	810	\$23,911	\$22,555	\$24,672	\$21,585	-2.5%	-12.5%
Social Security Certified	212	\$23,642	\$22,363	\$22,925	\$17,281	-7.5%	-24.6%
Board Member Compensation	115	\$22,622	\$25,824	\$24,278	\$16,408	-7.7%	-32.4%
Travel	580	\$16,774	\$11,420	\$13,227	\$15,170	-2.5%	14.7%
Tires and Repairs	612	\$13,491	\$7,798	\$10,961	\$11,109	-4.7%	1.4%
Other Group Insurance Authorized by Statute	224	\$8,465	\$7,079	\$6,371	\$9,362	2.5%	47.0%
Postage and Postage Machine Rental	532	\$9,469	\$7,625	\$7,754	\$8,080	-3.9%	4.2%
Group Life Insurance	221	\$5,752	\$5,363	\$4,757	\$6,000	1.1%	26.1%
Other Supplies and Materials	615, 660 - 689	\$7,689	\$5,346	\$5,244	\$4,845	-10.9%	-7.6%
Other Professional and Technical Services	319	\$15,658	\$14,100	\$7,610	\$4,650	-26.2%	-38.9%
Data Processing Services	316	\$0	\$1,945	\$5,356	\$2,247	NA	-58.0%
Computer Hardware	741	\$0	\$0	\$0	\$209	NA	NA
Miscellaneous Objects	876 - 899	\$73,003	\$38,807	\$86,081	\$6	-90.7%	-100.0%
Overtime Salaries	140	\$3,946	\$426	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,599	\$7,343	\$3,223	\$0	-100.0%	-100.0%
Invalid Object Code	691 - 698	\$0	\$0	\$27	\$0	NA	-100.0%
Overhead and Operational Total		\$7,007,168	\$6,630,784	\$6,667,188	\$6,897,864	-0.4%	3.5%
Non Operational							
Other Supplies and Materials	615. 660 - 689	\$1,427,552	\$2,562,987	\$2,532,571	\$2,816,604	18.5%	11.2%
Construction Services	450	\$2,272,661	\$75,101	\$729,925	\$1,833,357	-5.2%	151.2%
Computer Hardware	741	\$788,361	\$542,525	\$349,199	\$706,145	-2.7%	102.2%
Non - Certified Salaries	120	\$142,275	\$122,820	\$257,337	\$311,630	21.7%	21.1%
Certified Salaries	110	\$0	\$175,507	\$198,224	\$213,514	NA	7.7%
Equipment	730	\$58,680	\$175,599	\$190,788	\$203,737	36.5%	6.8%
Content	747	\$155,855	\$181,966	\$147,395	\$100,135	-10.5%	-32.1%
Pupil Services	313	\$0	\$0	\$0	\$91,800	NA	NA
Connectivity	744	\$132,402	\$67,213	\$68,669	\$70,667	-14.5%	2.9%
Buildings	720	\$13,710	\$0	\$18,095	\$42,168	32.4%	133.0%
Other Technology Hardware	746	\$26,592	\$30,641	\$204,454	\$40,412	11.0%	-80.2%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$18,024	\$20,813	\$22,403	NA	7.6%
Operational Supplies	611	\$12,768	\$16,605	\$20,693	\$22,245	14.9%	7.5%
Rentals	440	\$9,753	\$17,973	\$16,430	\$21,856	22.4%	33.0%
Land and Easements	710	\$25,910	\$52,358	\$35,091	\$16,619	-10.5%	-52.6%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Scott County School District 2 (7255)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Staff Services	314	\$15,119	\$13,312	\$25,737	\$15,826	1.1%	-38.5%
Social Security Certified	212	\$0	\$12,386	\$14,066	\$15,306	NA	8.8%
Social Security Noncertified	211	\$11,356	\$9,435	\$19,525	\$13,441	4.3%	-31.2%
Severance/Early Retirement Pay	213	\$0	\$0	\$5,452	\$8,971	NA	64.5%
Pre-2008 Object Code - Temporary Salaries	130	\$5,365	\$9,888	\$3,766	\$6,755	5.9%	79.4%
Awards	875	\$5,498	\$2,500	\$2,500	\$1,650	-26.0%	-34.0%
Travel	580	\$0	\$0	\$0	\$1,262	NA	NA
Seldom or Non-Recurring Purchases	873	\$3,258	\$5,159	\$3,198	\$1,230	-21.6%	-61.5%
Public Employees Retirement Fund	214	\$3,182	\$1,835	\$1,292	\$1,105	-23.2%	-14.5%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$947	NA	NA
Redemption of Principal	831	\$992,718	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$220,000	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$0	\$0	\$21,854	\$0	NA	-100.0%
Non Operational Total		\$6,323,014	\$4,093,832	\$4,887,071	\$6,579,782	1.0%	34.6%
Grand Total		\$29,681,763	\$26,699,944	\$27,912,461	\$29,209,527	-0.4%	4.6%