

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Putnam Community Schools (6705)

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	\$3,652,749	\$3,507,179	\$3,308,135	\$3,358,958	-2.1%	1.5%
Group Health Insurance	222	\$930,378	\$873,237	\$659,475	\$627,807	-9.4%	-4.8%
Instruction Services	311	\$259,086	\$256,379	\$268,118	\$259,776	0.1%	-3.1%
Non - Certified Salaries	120	\$347,310	\$240,343	\$248,214	\$252,824	-7.6%	1.9%
Teacher Retirement Fund, After 7-1-95	216	\$205,432	\$275,297	\$221,124	\$246,430	4.7%	11.4%
Social Security Certified	212	\$240,315	\$230,979	\$229,426	\$232,693	-0.8%	1.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$261,684	\$165,644	\$52,556	\$145,189	-13.7%	176.3%
Connectivity	744	\$61,862	\$43,966	\$75,827	\$137,328	22.1%	81.1%
Textbooks	630	\$154,924	\$99,564	\$93,018	\$129,796	-4.3%	39.5%
Other Professional and Technical Services	319	\$56,488	\$95,140	\$100,422	\$125,280	22.0%	24.8%
Computer Hardware	741	\$115,244	\$80,032	\$115,036	\$115,712	0.1%	0.6%
Content	747	\$118,190	\$112,414	\$114,484	\$111,263	-1.5%	-2.8%
Pre-2008 Object Code - Temporary Salaries	130	\$100,119	\$62,583	\$63,517	\$78,855	-5.8%	24.1%
Operational Supplies	611	\$85,834	\$101,847	\$71,580	\$74,305	-3.5%	3.8%
Other Employee Benefits	241 - 290	\$47,317	\$43,770	\$43,671	\$44,720	-1.4%	2.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$46,353	\$55,798	\$35,319	\$32,352	-8.6%	-8.4%
Public Employees Retirement Fund	214	\$28,906	\$20,453	\$17,939	\$20,208	-8.6%	12.6%
Social Security Noncertified	211	\$26,368	\$18,248	\$18,792	\$19,017	-7.8%	1.2%
Instructional Programs Improvement Services	312	\$10,679	\$14,260	\$11,304	\$16,463	11.4%	45.6%
Library Books	640	\$6,485	\$11,827	\$8,655	\$7,212	2.7%	-16.7%
Travel	580	\$5,090	\$2,328	\$3,015	\$4,561	-2.7%	51.3%
Pupil Services	313	\$0	\$0	\$84	\$800	NA	852.9%
Repairs and Maintenance Services	430	\$0	\$0	\$1,315	\$295	NA	-77.5%
Professional Development	748	\$975	\$303	\$325	\$60	-50.2%	-81.5%
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$1,661	\$0	NA	-100.0%
Severance/Early Retirement Pay	213	\$105,847	\$36,000	\$14,000	\$0	-100.0%	-100.0%
Rentals	440	\$1,724	\$1,363	\$1,715	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$6,869,359	\$6,348,956	\$5,778,727	\$6,041,903	-3.2%	4.6%
Student Instructional Support							
Certified Salaries	110	\$589,688	\$467,194	\$422,389	\$592,028	0.1%	40.2%
Non - Certified Salaries	120	\$267,092	\$248,723	\$254,467	\$234,429	-3.2%	-7.9%
Group Health Insurance	222	\$117,237	\$121,804	\$100,403	\$89,684	-6.5%	-10.7%
Social Security Certified	212	\$37,075	\$28,117	\$27,846	\$38,266	0.8%	37.4%
Teacher Retirement Fund, After 7-1-95	216	\$9,042	\$11,778	\$15,557	\$29,705	34.6%	90.9%
Public Employees Retirement Fund	214	\$23,675	\$31,035	\$27,003	\$26,199	2.6%	-3.0%
Social Security Noncertified	211	\$19,634	\$18,637	\$19,016	\$17,352	-3.0%	-8.8%
Other Employee Benefits	241 - 290	\$10,280	\$8,511	\$8,482	\$11,080	1.9%	30.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,207	\$15,303	\$8,227	\$9,288	-11.6%	12.9%
Pupil Services	313	\$6,500	\$6,500	\$6,500	\$6,500	0.0%	0.0%
Operational Supplies	611	\$2,347	\$3,237	\$1,367	\$2,648	3.1%	93.7%
Other Professional and Technical Services	319	\$3,512	\$2,412	\$2,601	\$2,278	-10.3%	-12.4%
Severance/Early Retirement Pay	213	\$5,000	\$5,000	\$5,000	\$0	-100.0%	-100.0%
Travel	580	\$0	\$150	\$213	\$0	NA	-100.0%
Student Instructional Support Total		\$1,106,290	\$968,402	\$899,069	\$1,059,458	-1.1%	17.8%
Overhead and Operational							
Non - Certified Salaries	120	\$971,661	\$913,666	\$942,515	\$926,299	-1.2%	-1.7%
Group Health Insurance	222	\$427,672	\$453,770	\$373,536	\$317,456	-7.2%	-15.0%
Food Purchases	614	\$270,946	\$299,894	\$270,179	\$259,834	-1.0%	-3.8%
Vehicles	731	\$0	\$129,514	\$189,329	\$205,874	NA	8.7%
Repairs and Maintenance Services	430	\$301,958	\$181,513	\$173,425	\$174,824	-12.8%	0.8%
Gasoline and Lubricants	613	\$131,012	\$147,152	\$143,461	\$150,697	3.6%	5.0%
Heating and Cooling for Buildings - Electricity	621	\$148,457	\$97,509	\$99,533	\$130,824	-3.1%	31.4%
Certified Salaries	110	\$120,135	\$126,367	\$122,466	\$124,900	1.0%	2.0%
Operational Supplies	611	\$86,554	\$81,353	\$82,704	\$115,072	7.4%	39.1%
Public Employees Retirement Fund	214	\$75,935	\$98,488	\$85,533	\$86,823	3.4%	1.5%
Insurance	520	\$61,324	\$63,510	\$66,323	\$79,582	6.7%	20.0%
Social Security Noncertified	211	\$74,231	\$70,380	\$72,054	\$71,099	-1.1%	-1.3%
Light and Power - Other Than Heating and Cooling	625	\$82,718	\$63,587	\$56,313	\$58,424	-8.3%	3.7%
Heating and Cooling for Buildings - Gas	622	\$40,440	\$45,001	\$48,481	\$39,683	-0.5%	-18.1%
Heating and Cooling for Buildings - Fuel Oil	623	\$68,923	\$47,796	\$51,784	\$37,505	-14.1%	-27.6%
Other Professional and Technical Services	319	\$32,997	\$32,032	\$29,996	\$32,948	0.0%	9.8%
Water and Sewage	411	\$22,588	\$21,089	\$11,624	\$23,602	1.1%	103.1%
Other Employee Benefits	241 - 290	\$19,274	\$21,459	\$11,572	\$18,637	-0.8%	61.1%
Removal of Refuse and Garbage	412	\$19,681	\$18,886	\$16,455	\$15,783	-5.4%	-4.1%
Board Member Compensation	115	\$14,650	\$14,500	\$14,110	\$15,580	1.6%	10.4%
Overtime Salaries	140	\$13,017	\$14,013	\$12,260	\$15,535	4.5%	26.7%
Equipment	730	\$11,385	\$14,928	\$10,621	\$10,274	-2.5%	-3.3%
Telephone	531	\$20,801	\$10,334	\$9,520	\$9,633	-17.5%	1.2%
Student Transportation Services	510	\$0	\$5,343	\$7,232	\$9,214	NA	27.4%
Social Security Certified	212	\$7,574	\$7,700	\$7,776	\$7,864	0.9%	1.1%
Unemployment Insurance	230	\$21,515	\$13,527	\$28	\$7,284	-23.7%	25766.3%
Bank Service Charges	871	\$5,827	\$4,879	\$4,291	\$5,065	-3.4%	18.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,654	\$4,754	\$3,679	\$3,747	0.6%	1.9%
Travel	580	\$2,649	\$2,742	\$2,974	\$2,987	3.0%	0.4%
Content	747	\$3,171	\$2,648	\$2,727	\$2,823	-2.9%	3.5%

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South Putnam Community Schools (6705)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Official Bond Premiums	525	\$2,951	\$1,766	\$2,054	\$1,910	-10.3%	-7.0%
Staff Services	314	\$1,907	\$145	\$425	\$685	-22.6%	61.2%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$500	NA	NA
Other Supplies and Materials	615, 660 - 689	\$183	\$201	\$214	\$331	16.0%	55.0%
Gas - Other than heating and Cooling	626	\$588	\$436	\$219	\$313	-14.5%	43.1%
Textbooks	630	\$201	\$10,546	\$320	\$136	-9.3%	-57.4%
Miscellaneous Objects	876 - 899	\$0	\$33	\$0	\$0	NA	NA
Board of Education Services	318	\$3,680	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$70	\$105	\$0	NA	-100.0%
Tires and Repairs	612	\$3,171	\$5,217	\$3,127	\$0	-100.0%	-100.0%
Entertainment	240	\$128	\$56	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,073,559	\$3,026,805	\$2,928,962	\$2,963,749	-0.9%	1.2%
Non Operational							
Redemption of Principal	831	\$1,892,225	\$2,087,186	\$2,143,097	\$2,347,000	5.5%	9.5%
Interest	832	\$991,848	\$805,446	\$687,674	\$503,371	-15.6%	-26.8%
Construction Services	450	\$94,021	\$0	\$700	\$134,213	9.3%	19073.3%
Other Professional and Technical Services	319	\$61,889	\$79,484	\$59,474	\$49,845	-5.3%	-16.2%
Certified Salaries	110	\$22,588	\$34,313	\$49,683	\$44,310	18.3%	-10.8%
Repairs and Maintenance Services	430	\$210,793	\$128,901	\$22,318	\$27,875	-39.7%	24.9%
Equipment	730	\$14,567	\$12,245	\$84,605	\$26,790	16.5%	-68.3%
Operational Supplies	611	\$15,764	\$24,246	\$14,341	\$17,263	2.3%	20.4%
Non - Certified Salaries	120	\$22,485	\$23,154	\$21,284	\$14,624	-10.2%	-31.3%
Social Security Certified	212	\$1,728	\$2,625	\$3,686	\$3,275	17.3%	-11.2%
Social Security Noncertified	211	\$1,703	\$1,772	\$1,628	\$1,119	-10.0%	-31.3%
Rentals	440	\$0	\$16,005	\$0	\$0	NA	NA
Non Operational Total		\$3,329,612	\$3,215,377	\$3,088,490	\$3,169,685	-1.2%	2.6%
Grand Total		\$14,378,819	\$13,559,539	\$12,695,249	\$13,234,794	-2.1%	4.2%