

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rock Creek Community Academy (9875)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--|---------------|------------------|------------------|------------------|------------------|--|--|
| Student Instructional Support | | | | | | | |
| Non - Certified Salaries | 120 | \$129,936 | \$144,391 | \$188,154 | \$206,215 | 12.24% | 9.60% |
| Certified Salaries | 110 | \$111,424 | \$120,640 | \$112,838 | \$114,558 | 0.70% | 1.52% |
| Other Employee Benefits | 241 - 290 | \$51,355 | \$18,533 | \$19,974 | \$23,743 | -17.54% | 18.87% |
| Group Health Insurance | 222 | \$18,383 | \$23,807 | \$18,485 | \$15,129 | -4.75% | -18.16% |
| Social Security Noncertified | 211 | \$9,557 | \$10,640 | \$13,739 | \$15,090 | 12.10% | 9.83% |
| Dues and Fees | 810 | \$6,995 | \$14,476 | \$11,788 | \$13,933 | 18.80% | 18.20% |
| Social Security Certified | 212 | \$7,962 | \$8,593 | \$8,337 | \$8,674 | 2.17% | 4.05% |
| Telephone | 531 | \$6,270 | \$4,292 | \$4,769 | \$5,131 | -4.89% | 7.59% |
| Operational Supplies | 611 | \$8,965 | \$9,862 | \$4,829 | \$3,140 | -23.07% | -34.99% |
| Postage and Postage Machine Rental | 532 | \$2,974 | \$3,267 | \$2,871 | \$3,046 | 0.60% | 6.08% |
| Other Professional and Technical Services | 319 | \$3,551 | \$4,687 | \$4,280 | \$898 | -29.08% | -79.01% |
| Group Life Insurance | 221 | \$421 | \$490 | \$503 | \$625 | 10.38% | 24.18% |
| Unemployment Insurance | 230 | \$0 | \$0 | \$0 | \$112 | NA | NA |
| Travel | 580 | \$647 | \$0 | \$1,017 | \$0 | -100.00% | -100.00% |
| Printing and Binding | 550 | \$296 | \$0 | \$0 | \$0 | -100.00% | NA |
| Group Accident Insurance | 223 | (\$139) | \$518 | \$0 | (\$432) | NA | NA |
| Student Instructional Support Total | | \$358,598 | \$364,197 | \$391,585 | \$409,862 | 3.40% | 4.67% |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$855,437 | \$974,714 | \$1,086,329 | \$1,224,416 | 9.38% | 12.71% |
| Non - Certified Salaries | 120 | \$208,661 | \$219,064 | \$201,837 | \$152,094 | -7.60% | -24.65% |
| Group Health Insurance | 222 | \$107,232 | \$139,070 | \$128,640 | \$136,642 | 6.25% | 6.22% |
| Instruction Services | 311 | \$140,749 | \$139,057 | \$162,185 | \$123,009 | -3.31% | -24.16% |
| Other Professional and Technical Services | 319 | \$102,891 | \$102,193 | \$136,257 | \$110,133 | 1.71% | -19.17% |
| Other Employee Benefits | 241 - 290 | \$183,482 | \$81,356 | \$84,699 | \$98,675 | -14.36% | 16.50% |
| Social Security Certified | 212 | \$65,649 | \$72,658 | \$81,768 | \$87,815 | 7.54% | 7.39% |
| Textbooks | 630 | \$38,022 | \$14,866 | \$34,575 | \$66,836 | 15.15% | 93.31% |
| Operational Supplies | 611 | \$19,995 | \$21,773 | \$26,961 | \$34,231 | 14.39% | 26.97% |
| Professional Development | 748 | \$12,355 | \$5,420 | \$8,275 | \$26,612 | 21.15% | 221.59% |
| Social Security Noncertified | 211 | \$16,303 | \$17,619 | \$14,869 | \$15,571 | -1.14% | 4.72% |
| Connectivity | 744 | \$11,420 | \$13,765 | \$13,400 | \$13,195 | 3.68% | -1.53% |

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|--|----------------|--------------------|--------------------|--------------------|--------------------|-------------------------------------|-----------------------------------|
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$34,548 | \$70,633 | \$22,651 | \$12,297 | -22.76% | -45.71% |
| Dues and Fees | 810 | \$629 | \$868 | \$5,389 | \$9,598 | 97.61% | 78.11% |
| Unemployment Insurance | 230 | \$12,382 | \$9,968 | \$5,412 | \$2,957 | -30.09% | -45.36% |
| Repairs and Maintenance Services | 430 | \$2,503 | \$2,786 | \$3,202 | \$2,860 | 3.39% | -10.68% |
| Group Life Insurance | 221 | \$1,150 | \$1,478 | \$1,723 | \$1,877 | 13.02% | 8.92% |
| Food Purchases | 614 | \$1,270 | \$835 | \$456 | \$1,136 | -2.75% | 149.16% |
| Travel | 580 | \$6,377 | \$2,810 | \$4,394 | \$1,119 | -35.28% | -74.53% |
| Other Supplies and Materials | 615, 660 - 689 | \$2,736 | \$287 | \$0 | \$0 | -100.00% | NA |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$19,073 | \$16,210 | \$3,085 | \$0 | -100.00% | -100.00% |
| Student Transportation Services | 510 | \$100 | \$0 | \$0 | \$0 | -100.00% | NA |
| Postage and Postage Machine Rental | 532 | \$0 | \$0 | \$10 | \$0 | NA | -100.00% |
| Group Accident Insurance | 223 | (\$380) | \$962 | \$0 | (\$778) | NA | NA |
| Student Academic Achievement Total | | \$1,842,582 | \$1,908,392 | \$2,026,116 | \$2,120,295 | 3.57% | 4.65% |
| Overhead and Operational | | | | | | | |
| Other Professional and Technical Services | 319 | \$150,507 | \$165,331 | \$142,303 | \$146,181 | -0.73% | 2.73% |
| Non - Certified Salaries | 120 | \$56,364 | \$56,701 | \$61,648 | \$73,420 | 6.83% | 19.10% |
| Food Purchases | 614 | \$37,786 | \$41,196 | \$56,506 | \$58,102 | 11.36% | 2.83% |
| Cleaning Services | 420 | \$42,633 | \$51,890 | \$50,611 | \$51,376 | 4.77% | 1.51% |
| Vehicles | 731 | \$0 | \$15,000 | \$0 | \$39,490 | NA | NA |
| Heating and Cooling for Buildings - Electricity | 621 | \$35,993 | \$45,048 | \$39,499 | \$38,516 | 1.71% | -2.49% |
| Repairs and Maintenance Services | 430 | \$25,623 | \$25,564 | \$34,483 | \$32,099 | 5.79% | -6.91% |
| Insurance | 520 | \$23,565 | \$25,315 | \$28,133 | \$30,761 | 6.89% | 9.34% |
| Operational Supplies | 611 | \$13,566 | \$14,413 | \$12,997 | \$13,756 | 0.35% | 5.84% |
| Gasoline and Lubricants | 613 | \$16,356 | \$19,541 | \$16,307 | \$11,952 | -7.54% | -26.70% |
| Water and Sewage | 411 | \$4,994 | \$5,419 | \$6,099 | \$7,658 | 11.28% | 25.55% |
| Social Security Noncertified | 211 | \$3,950 | \$4,148 | \$4,518 | \$5,416 | 8.21% | 19.89% |
| Group Health Insurance | 222 | \$0 | \$4,262 | \$5,787 | \$5,104 | NA | -11.80% |
| Data Processing Services | 316 | \$8,123 | \$6,748 | \$4,146 | \$4,421 | -14.11% | 6.63% |
| Removal of Refuse and Garbage | 412 | \$2,720 | \$2,632 | \$2,453 | \$2,594 | -1.18% | 5.73% |
| Heating and Cooling for Buildings - Gas | 622 | \$3,007 | \$4,574 | \$4,456 | \$2,412 | -5.36% | -45.87% |
| Other Employee Benefits | 241 - 290 | \$9,945 | \$3,826 | \$2,464 | \$2,363 | -30.18% | -4.07% |
| Dues and Fees | 810 | \$507 | \$253 | \$541 | \$794 | 11.86% | 46.59% |

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|--|---------------|----------------|----------------|----------------|----------------|--|--|
| Bank Service Charges | 871 | \$1,708 | \$444 | \$341 | \$478 | -27.26% | 40.46% |
| Miscellaneous Objects | 876 - 899 | \$6,188 | \$0 | \$0 | \$310 | -52.69% | NA |
| Group Life Insurance | 221 | \$70 | \$82 | \$79 | \$63 | -2.62% | -19.63% |
| Judgments Against the School Corporation | 820 | \$5,022 | \$0 | \$0 | \$0 | -100.00% | NA |
| Travel | 580 | \$98 | \$0 | \$0 | \$0 | -100.00% | NA |
| Advertising | 540 | \$1,179 | \$0 | \$0 | \$0 | -100.00% | NA |
| Group Accident Insurance | 223 | \$17 | \$244 | \$0 | (\$114) | NA | NA |

| | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|--------------|---------------|
| Overhead and Operational Total | \$449,921 | \$492,630 | \$473,369 | \$527,153 | 4.04% | 11.36% |
|---------------------------------------|------------------|------------------|------------------|------------------|--------------|---------------|

Non Operational

| | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|---------|---------|
| Rentals | 440 | \$217,270 | \$285,818 | \$285,187 | \$284,837 | 7.00% | -0.12% |
| Other Professional and Technical Services | 319 | \$23,717 | \$33,249 | \$37,232 | \$98,174 | 42.64% | 163.68% |
| Operational Supplies | 611 | \$80,482 | \$84,942 | \$91,832 | \$95,457 | 4.36% | 3.95% |
| Certified Salaries | 110 | \$33,092 | \$34,600 | \$36,636 | \$42,454 | 6.43% | 15.88% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$145,890 | \$52,474 | \$11,763 | \$36,167 | -29.44% | 207.45% |
| Non - Certified Salaries | 120 | \$16,524 | \$20,420 | \$25,989 | \$17,287 | 1.13% | -33.49% |
| Content | 747 | \$2,832 | \$10,448 | \$7,381 | \$10,370 | 38.33% | 40.50% |
| Dues and Fees | 810 | \$8,602 | \$6,937 | \$5,445 | \$4,628 | -14.36% | -15.01% |
| Equipment | 730 | \$37,434 | \$6,007 | \$2,362 | \$4,576 | -40.87% | 93.72% |
| Improvements Other Than Buildings | 715 | \$103,092 | \$124,449 | \$24,120 | \$3,850 | -56.04% | -84.04% |
| Interest | 832 | \$13,660 | \$10,424 | \$7,158 | \$3,742 | -27.65% | -47.72% |
| Computer Hardware | 741 | (\$3,249) | \$5,770 | \$945 | \$3,310 | NA | 250.47% |
| Other Employee Benefits | 241 - 290 | \$0 | \$2,258 | \$2,523 | \$2,733 | NA | 8.33% |
| Social Security Certified | 212 | \$2,197 | \$2,647 | \$2,803 | \$2,678 | 5.07% | -4.45% |
| Group Health Insurance | 222 | \$0 | \$0 | \$2,058 | \$2,314 | NA | 12.42% |
| Travel | 580 | \$4,434 | \$3,673 | \$2,797 | \$1,978 | -18.27% | -29.27% |
| Social Security Noncertified | 211 | \$1,138 | \$1,562 | \$1,988 | \$1,893 | 13.57% | -4.82% |
| Food Purchases | 614 | \$7,377 | \$1,569 | \$1,870 | \$781 | -42.96% | -58.25% |
| Group Life Insurance | 221 | \$0 | \$0 | \$9 | \$29 | NA | 237.62% |
| Group Accident Insurance | 223 | \$0 | \$0 | \$0 | (\$40) | NA | NA |

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|---------------|
| Non Operational Total | \$694,492 | \$687,247 | \$550,098 | \$617,218 | -2.91% | 12.20% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|---------------|

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|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| | Grand Total | \$3,345,593 | \$3,452,467 | \$3,441,168 | \$3,674,527 | 2.37% | 6.78% |