

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Scott County School District 1 (7230)**

<b>Scott County School District 1 (7230)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$5,182,499	\$5,001,467	\$4,978,432	\$4,642,796	-3%	-7%
Purchased Professional and Technical Instruction Services (311)	\$601,114	\$611,424	\$613,286	\$615,246	1%	0%
Noncertified Salaries (120)	\$481,032	\$486,651	\$503,636	\$452,344	-2%	-10%
Social Security-Certified Employee Retirement (212)	\$370,233	\$367,189	\$338,404	\$335,533	-2%	-1%
Group Health Insurance (222)	\$309,263	\$308,359	\$319,810	\$288,420	-2%	-10%
Teacher Retirement Fund, After 7-1-95 (216)	\$238,479	\$250,602	\$288,934	\$189,599	-6%	-34%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$146,077	\$152,257	\$175,673	\$132,935	-2%	-24%
Operational Supplies (611)	\$177,721	\$156,734	\$199,405	\$132,788	-7%	-33%
Other Employee Benefits (241 to 290)	\$139,878	\$139,694	\$136,054	\$131,273	-2%	-4%
Textbooks (630)	\$47,367	\$199,808	\$68,771	\$130,657	29%	90%
Pre-2008 object code - temporary salaries (header) (130)	\$76,280	\$95,202	\$85,104	\$94,722	6%	11%
Improvements Other Than Buildings (715)	\$5,845	\$6,600	\$57,532	\$93,056	100%	62%
Equipment (730)	\$311,504	\$312,436	\$168,396	\$83,753	-28%	-50%
Other Purchased Professional and Technical Services (319)	\$17,091	\$39,431	\$27,772	\$54,457	34%	96%
Transfer Tuition to Other School Corporations Outside the State (562)	\$84,234	\$84,153	\$24,912	\$42,625	-16%	71%
Public Employees Retirement Fund (214)	\$29,110	\$34,805	\$46,382	\$37,511	7%	-19%
Social Security-Noncertified Employee Retirement (211)	\$38,235	\$37,056	\$60,252	\$36,222	-1%	-40%
Workers Compensation Insurance (225)	\$0	\$15,011	\$15,418	\$34,888	N/A	126%
Library Books (640)	\$20,913	\$31,235	\$24,037	\$23,820	3%	-1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$14,794	\$18,424	\$13,605	\$21,047	9%	55%
Travel (580)	\$10,333	\$19,148	\$16,939	\$16,781	13%	-1%
Dues and Fees (810)	\$17,012	\$6,350	\$12,658	\$15,204	-3%	20%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$16,172	\$14,814	\$14,450	\$14,169	-3%	-2%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$7,269	\$13,184	\$2,905	\$13,497	17%	365%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$82,015	\$15,038	\$22,321	\$11,245	-39%	-50%
Group Life Insurance (221)	\$10,627	\$9,090	\$8,845	\$8,406	-6%	-5%
Purchased Professional and Technical Statistical Services (317)	\$1,969	\$0	\$0	\$1,454	-7%	N/A
Periodicals (650)	\$1,038	\$1,370	\$600	\$950	-2%	58%
Unemployment compensation (230)	\$0	\$0	\$0	\$460	N/A	N/A
Gasoline and Lubricants (613)	\$104	\$600	\$96	\$89	-4%	-7%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$58	N/A	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$900	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$1,537	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$2,698	\$0	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,443,345</b>	<b>\$8,428,132</b>	<b>\$8,224,628</b>	<b>\$7,656,003</b>	<b>-2%</b>	<b>-7%</b>

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Scott County School District 1 (7230)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$526,238	\$522,663	\$502,853	\$545,483	1%	8%
Noncertified Salaries (120)	\$195,419	\$197,909	\$182,972	\$156,166	-5%	-15%
Other Purchased Professional and Technical Services (319)	\$350	\$0	\$16,660	\$76,124	284%	357%
Social Security-Certified Employee Retirement (212)	\$31,895	\$31,653	\$30,096	\$33,112	1%	10%
Purchased Professional and Technical Pupil Services (313)	\$19,248	\$19,065	\$19,516	\$23,844	5%	22%
Public Employees Retirement Fund (214)	\$13,546	\$18,091	\$22,570	\$16,393	5%	-27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,903	\$16,133	\$18,714	\$16,185	0%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,417	\$8,293	\$9,442	\$15,648	21%	66%
Operational Supplies (611)	\$12,802	\$11,015	\$11,984	\$11,169	-3%	-7%
Social Security-Noncertified Employee Retirement (211)	\$13,557	\$13,727	\$12,721	\$10,959	-5%	-14%
Group Health Insurance (222)	\$10,794	\$9,264	\$8,814	\$7,772	-8%	-12%
Dues and Fees (810)	\$3,249	\$2,729	\$3,192	\$1,786	-14%	-44%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,767	\$1,582	\$1,506	\$1,320	-7%	-12%
Travel (580)	\$1,695	\$1,765	\$1,484	\$762	-18%	-49%
Group Life Insurance (221)	\$584	\$506	\$440	\$565	-1%	28%
<b>Student Instructional Support Total</b>	<b>\$854,464</b>	<b>\$854,395</b>	<b>\$842,963</b>	<b>\$917,288</b>	<b>2%</b>	<b>9%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,228,448	\$1,239,415	\$1,234,560	\$1,198,548	-1%	-3%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$127,908	\$141,587	\$131,611	\$450,895	37%	243%
Food Purchases (614)	\$293,166	\$358,709	\$351,624	\$350,817	5%	0%
Certified Salaries (110)	\$260,674	\$453,413	\$215,800	\$199,725	-6%	-7%
Public Employees Retirement Fund (214)	\$118,036	\$130,007	\$169,397	\$149,372	6%	-12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$80,011	\$129,262	\$91,290	\$135,311	14%	48%
Operational Supplies (611)	\$118,876	\$172,453	\$138,802	\$131,370	3%	-5%
Social Security-Noncertified Employee Retirement (211)	\$88,763	\$88,669	\$88,730	\$85,776	-1%	-3%
Telephone (531)	\$59,077	\$71,881	\$78,045	\$81,620	8%	5%
Gasoline and Lubricants (613)	\$61,664	\$68,823	\$74,092	\$58,978	-1%	-20%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$25,931	\$19,436	\$6,549	\$58,044	22%	> 500%
Group Health Insurance (222)	\$53,218	\$57,762	\$63,999	\$54,565	1%	-15%
Other Purchased Professional and Technical Services (319)	\$39,549	\$42,352	\$40,039	\$43,066	2%	8%
Heating and Cooling for Buildings - Electricity (621)	\$282,221	\$290,737	\$312,839	\$35,398	-40%	-89%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$25,298	\$34,910	\$31,929	\$28,610	3%	-10%
Utility Services Water and Sewage (411)	\$20,602	\$27,305	\$31,200	\$21,914	2%	-30%

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Other Employee Benefits (241 to 290)	\$23,950	\$23,970	\$22,888	\$20,537	-4%	-10%
Unemployment compensation (230)	\$1,220	\$11,451	\$513	\$18,108	96%	> 500%
Social Security-Certified Employee Retirement (212)	\$16,055	\$22,663	\$13,275	\$13,041	-5%	-2%
Dues and Fees (810)	\$10,201	\$11,346	\$12,810	\$12,820	6%	0%
Utility Services Removal of Refuse and Garbage (412)	\$11,760	\$11,760	\$12,040	\$7,840	-10%	-35%
Heating and Cooling for Buildings - Gas (622)	\$73,466	\$52,231	\$71,016	\$6,312	-46%	-91%
Tires and Repairs (612)	\$1,637	\$7,592	\$9,901	\$6,216	40%	-37%
Equipment (730)	\$959	\$847	\$14,176	\$4,824	50%	-66%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,771	\$8,008	\$6,143	\$3,927	-16%	-36%
Postage and Postage Machine Rental (532)	\$4,781	\$5,833	\$5,761	\$3,443	-8%	-40%
Travel (580)	\$5,808	\$5,213	\$4,489	\$3,379	-13%	-25%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,805	\$2,650	\$2,456	\$2,430	-4%	-1%
Advertising (540)	\$1,891	\$2,233	\$4,455	\$2,404	6%	-46%
Official Bond Premiums (525)	\$1,440	\$1,440	\$1,303	\$2,103	10%	61%
Group Life Insurance (221)	\$2,562	\$2,167	\$2,069	\$2,044	-5%	-1%
Purchased Professional and Technical Board of Education Services (318)	\$1,887	\$2,587	\$13,982	\$1,897	0%	-86%
Pre-2008 object code - temporary salaries (header) (130)	\$666	\$626	\$702	\$644	-1%	-8%
Bank Service Charges (871)	\$1,439	\$89	\$154	\$119	-46%	-23%
Other General Supplies (615, 660 to 689)	\$223	\$937	\$431	\$100	-18%	-77%
Vehicles (731)	\$0	\$84,091	\$0	\$0	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$8,099	\$9,274	\$8,380	\$0	-100%	-100%
Workers Compensation Insurance (225)	\$0	\$10,000	\$10,000	\$0	N/A	-100%
Other Communication Services (533 to 539)	\$0	\$15	\$15	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$3,062,062</b>	<b>\$3,603,742</b>	<b>\$3,277,463</b>	<b>\$3,196,194</b>	<b>1%</b>	<b>-2%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,421,343	\$1,143,950	\$1,672,650	\$725,297	-15%	-57%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$117,319	N/A	N/A
Equipment (730)	\$66,046	\$75,930	\$95,239	\$91,903	9%	-4%
Purchased Property Services; Construction Services (450)	\$63,575	\$69,882	\$71,759	\$80,041	6%	12%
Certified Salaries (110)	\$80,302	\$73,691	\$86,821	\$77,933	-1%	-10%
Noncertified Salaries (120)	\$55,230	\$64,832	\$65,209	\$60,327	2%	-7%
Operational Supplies (611)	\$31,299	\$37,684	\$48,059	\$23,854	-7%	-50%
Social Security-Certified Employee Retirement (212)	\$7,841	\$10,114	\$11,631	\$13,753	15%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,908	\$3,844	\$6,562	\$5,062	7%	-23%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$2,800	\$4,973	N/A	78%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,299	\$2,184	\$3,188	\$2,338	0%	-27%
Improvements Other Than Buildings (715)	\$0	\$7,846	\$31,455	\$0	N/A	-100%
Social Security-Noncertified Employee Retirement (211)	\$2,678	\$52	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$37,054	\$0	N/A	-100%
Land and Easements (710)	\$0	\$0	\$580	\$0	N/A	-100%
Public Employees Retirement Fund (214)	\$0	\$57	\$0	\$0	N/A	N/A
<b>Nonoperational Total</b>	<b>\$1,734,522</b>	<b>\$1,490,067</b>	<b>\$2,133,006</b>	<b>\$1,202,800</b>	<b>-9%</b>	<b>-44%</b>
<b>Grand Total</b>	<b>\$14,094,393</b>	<b>\$14,376,336</b>	<b>\$14,478,059</b>	<b>\$12,972,284</b>	<b>-2%</b>	<b>-10%</b>