

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

South Spencer County Sch Corp (7445)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,067,799	\$4,847,015	\$4,997,256	\$4,488,947	-3%	-10%
Severance/Early Retirement Pay (213)	\$66,406	\$52,264	\$185,878	\$645,327	77%	247%
Group Health Insurance (222)	\$554,110	\$612,283	\$571,568	\$557,421	0%	-2%
Noncertified Salaries (120)	\$668,883	\$704,676	\$670,802	\$542,633	-5%	-19%
Social Security-Certified Employee Retirement (212)	\$360,086	\$338,549	\$352,928	\$322,528	-3%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$252,252	\$253,877	\$261,161	\$278,680	3%	7%
Pre-2008 object code - temporary salaries (header) (130)	\$86,548	\$64,430	\$51,130	\$82,395	-1%	61%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$78,943	\$70,059	\$74,098	\$54,562	-9%	-26%
Textbooks (630)	\$62,887	\$222,700	\$59,753	\$51,981	-5%	-13%
Public Employees Retirement Fund (214)	\$45,485	\$51,052	\$55,250	\$51,260	3%	-7%
Social Security-Noncertified Employee Retirement (211)	\$50,523	\$52,712	\$49,188	\$41,673	-5%	-15%
Computer Hardware (741)	\$0	\$0	\$62,214	\$40,329	N/A	-35%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$36,652	\$30,989	\$30,101	\$32,562	-3%	8%
Operational Supplies (611)	\$78,044	\$59,474	\$53,974	\$30,571	-21%	-43%
Connectivity (744)	\$0	\$0	\$3,994	\$27,898	N/A	> 500%
Workers Compensation Insurance (225)	\$17,643	\$21,372	\$27,763	\$26,176	10%	-6%
Purchased Professional and Technical Instruction Services (311)	\$26,956	\$24,857	\$20,586	\$18,355	-9%	-11%
Nonlicensed Employees Temporary Salaries (136)	\$17,572	\$17,565	\$11,891	\$17,884	0%	50%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$52,955	\$34,836	\$39,239	\$14,928	-27%	-62%
Group Life Insurance (221)	\$14,879	\$14,975	\$14,394	\$12,905	-3%	-10%
Equipment (730)	\$6,065	\$9,132	\$24,837	\$11,277	17%	-55%
Other Purchased Professional and Technical Services (319)	\$5,545	\$8,123	\$8,304	\$10,529	17%	27%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,758	\$2,886	\$6,887	\$7,634	7%	11%
Other Purchased Services (593)	\$7,160	\$6,054	\$3,429	\$3,855	-14%	12%
Other General Supplies (615, 660 to 689)	\$1,201	\$2,523	\$707	\$3,644	32%	416%
Travel (580)	\$7,065	\$3,464	\$1,834	\$3,165	-18%	73%
Stipends (131)	\$0	\$5,310	\$0	\$2,301	N/A	N/A
Library Books (640)	\$11,403	\$11,300	\$5,824	\$2,123	-34%	-64%
Other Employee Benefits (241 to 290)	\$1,075	\$1,075	\$1,075	\$1,075	0%	0%
Dues and Fees (810)	\$2,395	\$255	\$255	\$255	-43%	0%
Unemployment compensation (230)	\$14,090	\$4,963	\$35	\$39	-77%	14%
Purchased Property Services; Rentals (440)	\$690	\$750	\$1,500	\$0	-100%	-100%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$1,603	\$0	N/A	-100%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$7	\$134	\$215	\$0	-100%	-100%
Periodicals (650)	\$0	\$0	\$92	\$0	N/A	-100%

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Printing and Binding (550)	\$0	\$0	\$63	\$0	N/A	-100%
Terminal Leave (125)	\$0	\$0	\$17,924	\$0	N/A	-100%
Student Academic Achievement Total	\$7,601,079	\$7,529,654	\$7,667,749	\$7,384,912	-1%	-4%
Student Instructional Support						
Certified Salaries (110)	\$555,826	\$574,094	\$578,669	\$580,044	1%	0%
Noncertified Salaries (120)	\$263,144	\$249,858	\$250,104	\$257,410	-1%	3%
Group Health Insurance (222)	\$55,785	\$51,462	\$52,866	\$61,045	2%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$42,687	\$44,991	\$45,067	\$45,205	1%	0%
Social Security-Certified Employee Retirement (212)	\$40,839	\$42,620	\$42,775	\$42,011	1%	-2%
Public Employees Retirement Fund (214)	\$17,549	\$17,495	\$21,217	\$25,616	10%	21%
Social Security-Noncertified Employee Retirement (211)	\$18,769	\$17,578	\$17,340	\$18,071	-1%	4%
Severance/Early Retirement Pay (213)	\$6,110	\$6,134	\$6,152	\$6,152	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,478	\$4,368	\$4,368	\$4,370	-1%	0%
Workers Compensation Insurance (225)	\$2,857	\$3,606	\$4,399	\$3,990	9%	-9%
Purchased Professional and Technnical Data Processing Services (316)	\$2,924	\$3,195	\$3,333	\$3,402	4%	2%
Operational Supplies (611)	\$3,447	\$3,089	\$2,606	\$2,819	-5%	8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,485	\$2,817	\$1,471	\$2,291	-2%	56%
Group Life Insurance (221)	\$2,081	\$2,028	\$2,013	\$1,929	-2%	-4%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$315	\$410	N/A	30%
Travel (580)	\$0	\$474	\$1,276	\$231	N/A	-82%
Pre-2008 object code - temporary salaries (header) (130)	\$1,255	\$1,363	\$1,906	\$93	-48%	-95%
Awards (875)	\$0	\$0	\$0	\$80	N/A	N/A
Equipment (730)	\$631	\$500	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$1,932	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$207	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$1,000	\$0	N/A	-100%
Licensed Employees Temporary Salaries (135)	\$9,290	\$9,290	\$9,290	\$0	-100%	-100%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$96	\$0	\$1,053	\$0	-100%	-100%
Student Instructional Support Total	\$1,032,394	\$1,034,962	\$1,047,220	\$1,055,168	1%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$1,276,364	\$1,293,246	\$1,207,381	\$1,213,606	-1%	1%
Heating and Cooling for Buildings - Electricity (621)	\$368,016	\$381,608	\$371,613	\$368,047	0%	-1%
Food Purchases (614)	\$358,107	\$365,132	\$344,010	\$342,700	-1%	0%
Vehicles (731)	\$159,202	\$233,048	\$177,004	\$166,726	1%	-6%

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Group Health Insurance (222)	\$734,251	\$986,974	\$136,780	\$154,851	-32%	13%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$122,559	\$133,926	\$131,174	\$127,445	1%	-3%
Gasoline and Lubricants (613)	\$97,081	\$106,452	\$132,070	\$118,335	5%	-10%
Heating and Cooling for Buildings - Gas (622)	\$100,154	\$61,555	\$76,696	\$116,163	4%	51%
Public Employees Retirement Fund (214)	\$82,558	\$89,756	\$96,861	\$115,243	9%	19%
Equipment (730)	\$132,574	\$104,086	\$113,036	\$109,476	-5%	-3%
Certified Salaries (110)	\$184,867	\$94,778	\$95,000	\$95,000	-15%	0%
Social Security-Noncertified Employee Retirement (211)	\$92,150	\$92,666	\$90,204	\$92,252	0%	2%
Operational Supplies (611)	\$129,501	\$106,774	\$99,427	\$79,095	-12%	-20%
Purchased Property Services; Repairs and Maintenance Services (430)	\$29,561	\$30,769	\$39,848	\$42,620	10%	7%
Utility Services Water and Sewage (411)	\$40,675	\$37,699	\$33,639	\$42,059	1%	25%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$0	\$21,062	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$12,503	\$13,154	\$16,661	\$20,033	13%	20%
Other Purchased Professional and Technical Services (319)	\$14,907	\$16,966	\$27,065	\$17,163	4%	-37%
Dues and Fees (810)	\$8,565	\$10,210	\$16,967	\$12,399	10%	-27%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$12,440	\$14,140	\$13,370	\$11,095	-3%	-17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$11,600	\$11,667	\$10,248	\$10,607	-2%	3%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,044	\$9,591	\$9,975	\$9,975	0%	0%
Telephone (531)	\$8,928	\$9,088	\$4,496	\$8,497	-1%	89%
Social Security-Certified Employee Retirement (212)	\$14,203	\$7,240	\$7,452	\$7,261	-15%	-3%
Utility Services Removal of Refuse and Garbage (412)	\$6,781	\$7,158	\$7,125	\$7,072	1%	-1%
Travel (580)	\$8,446	\$6,156	\$4,631	\$6,757	-5%	46%
Workers Compensation Insurance (225)	\$4,238	\$5,437	\$7,750	\$6,640	12%	-14%
Purchased Services; Student Transportation Services (510)	\$12,069	\$10,661	\$12,188	\$5,768	-17%	-53%
Group Life Insurance (221)	\$4,549	\$4,248	\$4,375	\$4,432	-1%	1%
Computer Hardware (741)	\$11,132	\$7,045	\$12,540	\$4,136	-22%	-67%
Connectivity (744)	\$12,553	\$20,078	\$10,889	\$3,751	-26%	-66%
Purchased Property Services; Rentals (440)	\$2,915	\$3,465	\$3,339	\$3,333	3%	0%
Tires and Repairs (612)	\$4,179	\$4,346	\$6,836	\$3,158	-7%	-54%
Other Employee Benefits (241 to 290)	\$7,505	\$3,211	\$3,205	\$3,150	-20%	-2%
Postage and Postage Machine Rental (532)	\$1,000	\$1,489	\$1,699	\$3,130	33%	84%
Advertising (540)	\$2,540	\$2,413	\$2,677	\$2,926	4%	9%
Other General Supplies (615, 660 to 689)	\$1,240	\$934	\$3,125	\$1,609	7%	-49%
Severance/Early Retirement Pay (213)	\$7,486	\$14,547	\$3,945	\$1,045	-39%	-74%
Official Bond Premiums (525)	\$1,242	\$828	\$828	\$779	-11%	-6%

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Bank Service Charges (871)	\$0	\$500	\$0	\$37	N/A	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$175	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$137	\$4,681	\$229	\$0	-100%	-100%
Overhead and Operational Total	\$4,098,822	\$4,317,900	\$3,346,356	\$3,369,430	-5%	1%
Nonoperational						
Redemption of Principal (831)	\$1,733,200	\$1,810,700	\$1,991,646	\$2,103,235	5%	6%
Interest on Bonds or Notes (832)	\$572,750	\$554,450	\$520,758	\$341,400	-12%	-34%
Purchased Property Services; Construction Services (450)	\$109	\$199,249	\$187,934	\$201,939	> 500%	7%
Computer Hardware (741)	\$175,615	\$144,211	\$146,995	\$199,118	3%	35%
Purchased Property Services; Repairs and Maintenance Services (430)	\$190,255	\$260,640	\$151,233	\$188,694	0%	25%
Equipment (730)	\$84,048	\$83,817	\$115,744	\$115,433	8%	0%
Certified Salaries (110)	\$0	\$126,742	\$119,529	\$110,567	N/A	-7%
Noncertified Salaries (120)	\$75,959	\$80,144	\$82,998	\$78,434	1%	-5%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$12,719	\$54,502	\$53,400	\$73,244	55%	37%
Improvements Other Than Buildings (715)	\$33,316	\$34,304	\$9,397	\$15,083	-18%	61%
Purchased Professional and Technical Statistical Services (317)	\$16,680	\$51,411	\$43,032	\$10,401	-11%	-76%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$7,719	\$7,508	\$7,741	N/A	3%
Social Security-Certified Employee Retirement (212)	\$0	\$8,690	\$8,541	\$7,318	N/A	-14%
Social Security-Noncertified Employee Retirement (211)	\$5,811	\$6,131	\$6,349	\$6,000	1%	-5%
Purchased Property Services; Rentals (440)	\$2,807	\$4,342	\$4,810	\$5,016	16%	4%
Workers Compensation Insurance (225)	\$421	\$385	\$1,889	\$1,610	40%	-15%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$5,114	\$1,600	N/A	-69%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$1,598	\$1,441	\$1,105	N/A	-23%
Vehicles (731)	\$0	\$31,429	\$0	\$109	N/A	N/A
Buildings (720)	\$196,274	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,099,966	\$3,460,464	\$3,458,318	\$3,468,049	3%	0%
Grand Total	\$15,832,261	\$16,342,980	\$15,519,642	\$15,277,559	-1%	-2%