

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Salem Community Schools (8205)**

Salem Community Schools (8205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$6,650,885	\$6,569,842	\$6,170,548	\$6,322,140	-1%	2%
Noncertified Salaries (120)	\$773,144	\$778,559	\$819,367	\$838,201	2%	2%
Purchased Professional and Technical Instruction Services (311)	\$495,817	\$747,968	\$769,681	\$692,867	9%	-10%
Social Security-Certified Employee Retirement (212)	\$500,545	\$508,466	\$478,941	\$483,820	-1%	1%
Other Purchased Professional and Technical Services (319)	\$468,435	\$316,162	\$356,044	\$474,464	0%	33%
Teacher Retirement Fund, After 7-1-95 (216)	\$356,512	\$385,312	\$383,686	\$411,530	4%	7%
Group Health Insurance (222)	\$211,197	\$259,097	\$205,644	\$213,044	0%	4%
Licensed Employees Temporary Salaries (135)	\$136,431	\$108,498	\$187,848	\$164,403	5%	-12%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$129,794	\$131,463	\$99,933	\$138,929	2%	39%
Severance/Early Retirement Pay (213)	\$462,578	\$349,464	\$139,036	\$134,514	-27%	-3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$133,141	\$128,336	\$128,157	\$124,426	-2%	-3%
Textbooks (630)	\$169,246	\$212,242	\$95,415	\$110,292	-10%	16%
Equipment (730)	\$97,509	\$91,868	\$135,625	\$104,520	2%	-23%
Public Employees Retirement Fund (214)	\$70,848	\$80,954	\$86,791	\$92,275	7%	6%
Operational Supplies (611)	\$102,240	\$85,641	\$90,602	\$86,638	-4%	-4%
Social Security-Noncertified Employee Retirement (211)	\$59,287	\$61,675	\$64,023	\$63,487	2%	-1%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$61,104	\$30,235	\$55,653	\$61,658	0%	11%
Group Life Insurance (221)	\$49,991	\$48,754	\$49,318	\$43,085	-4%	-13%
Library Books (640)	\$23,572	\$24,697	\$34,927	\$18,302	-6%	-48%
Travel (580)	\$3,238	\$7,333	\$2,309	\$16,688	51%	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,425	\$3,729	\$3,548	\$5,776	2%	63%
Periodicals (650)	\$3,341	\$2,609	\$4,206	\$3,583	2%	-15%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$960	N/A	N/A
Unemployment compensation (230)	\$1,893	\$115	\$11,336	\$754	-21%	-93%
Dues and Fees (810)	\$10,291	\$19,456	\$16,700	\$750	-48%	-96%
Technology Related Professional Development (748)	\$1,685	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$9,979	\$9,890	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$50,869	\$2,614	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$11,038,998</b>	<b>\$10,964,979</b>	<b>\$10,389,339</b>	<b>\$10,607,104</b>	<b>-1%</b>	<b>2%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$777,724	\$869,569	\$821,116	\$788,494	0%	-4%
Noncertified Salaries (120)	\$370,259	\$368,227	\$368,818	\$390,590	1%	6%
Equipment (730)	\$112	\$2,432	\$863	\$63,083	387%	> 500%
Social Security-Certified Employee Retirement (212)	\$43,961	\$50,552	\$45,108	\$41,666	-1%	-8%

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Public Employees Retirement Fund (214)	\$34,318	\$34,729	\$36,433	\$41,426	5%	14%
Group Health Insurance (222)	\$34,633	\$43,983	\$40,083	\$38,160	2%	-5%
Operational Supplies (611)	\$13,049	\$11,229	\$32,146	\$33,579	27%	4%
Social Security-Noncertified Employee Retirement (211)	\$24,483	\$24,774	\$24,249	\$26,153	2%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$28,918	\$26,945	\$22,448	\$23,789	-5%	6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,247	\$9,682	\$9,361	\$7,700	2%	-18%
Group Life Insurance (221)	\$6,615	\$6,636	\$6,772	\$6,392	-1%	-6%
Severance/Early Retirement Pay (213)	\$7,985	\$9,460	\$7,800	\$5,093	-11%	-35%
Postage and Postage Machine Rental (532)	\$4,677	\$3,678	\$3,005	\$3,948	-4%	31%
Travel (580)	\$201	\$201	\$496	\$3,664	107%	> 500%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$1,538	N/A	N/A
Purchased Property Services; Construction Services (450)	\$670	\$872	\$904	\$1,265	17%	40%
Computer Hardware (741)	\$0	\$0	\$69,999	\$0	N/A	-100%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$1,373	\$2,001	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,356,225</b>	<b>\$1,464,970</b>	<b>\$1,489,600</b>	<b>\$1,476,541</b>	<b>2%</b>	<b>-1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,716,289	\$1,756,472	\$1,708,349	\$1,767,164	1%	3%
Heating and Cooling for Buildings - Electricity (621)	\$260,098	\$124,765	\$314,672	\$378,612	10%	20%
Food Purchases (614)	\$345,830	\$362,338	\$396,097	\$371,487	2%	-6%
Certified Salaries (110)	\$277,565	\$285,073	\$291,298	\$299,507	2%	3%
Vehicles (731)	\$91,432	\$276,004	-\$28,862	\$211,060	23%	N/A
Gasoline and Lubricants (613)	\$147,032	\$201,409	\$160,890	\$181,834	5%	13%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$141,660	\$236,841	\$81,072	\$175,374	5%	116%
Purchased Property Services; Repairs and Maintenance Services (430)	\$201,563	\$161,364	\$185,335	\$165,593	-5%	-11%
Equipment (730)	\$103,850	\$116,705	\$103,357	\$158,381	11%	53%
Operational Supplies (611)	\$125,538	\$200,347	\$143,048	\$137,345	2%	-4%
Social Security-Noncertified Employee Retirement (211)	\$128,704	\$133,922	\$129,383	\$131,426	1%	2%
Public Employees Retirement Fund (214)	\$99,310	\$105,212	\$99,771	\$109,759	3%	10%
Heating and Cooling for Buildings - Gas (622)	\$193,170	\$30,913	\$88,587	\$106,443	-14%	20%
Group Health Insurance (222)	\$95,760	\$114,310	\$92,298	\$97,451	0%	6%
Utility Services Water and Sewage (411)	\$67,258	\$40,514	\$57,726	\$56,010	-4%	-3%
Nonlicensed Employees Temporary Salaries (136)	\$56,419	\$79,289	\$60,995	\$54,443	-1%	-11%
Tires and Repairs (612)	\$30,458	\$31,840	\$21,980	\$48,785	12%	122%
Purchased Property Services; Construction Services (450)	\$24,931	\$22,996	\$27,124	\$35,909	10%	32%
Light and Power - Other than Heating and Cooling (625)	\$103,179	\$63,907	\$52,601	\$30,165	-26%	-43%

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Other Purchased Professional and Technical Services (319)	\$34,867	\$26,295	\$23,143	\$27,646	-6%	19%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,317	\$41,529	\$20,227	\$23,241	6%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$20,629	\$21,262	\$21,797	\$22,400	2%	3%
Social Security-Certified Employee Retirement (212)	\$20,921	\$21,545	\$21,919	\$22,362	2%	2%
Telephone (531)	\$15,435	\$14,342	\$14,438	\$15,489	0%	7%
Severance/Early Retirement Pay (213)	\$5,549	\$9,702	\$13,780	\$13,961	26%	1%
Group Life Insurance (221)	\$11,519	\$11,000	\$10,775	\$10,215	-3%	-5%
Utility Services Removal of Refuse and Garbage (412)	\$10,227	\$10,420	\$4,262	\$9,437	-2%	121%
Purchased Professional and Technnical Board of Education Services (318)	\$12,147	\$8,043	\$16,903	\$8,296	-9%	-51%
Connectivity (744)	\$9,976	\$8,773	\$5,003	\$7,216	-8%	44%
Purchased Services; Student Transportation Services (510)	\$25,801	\$7,454	\$5,886	\$7,097	-28%	21%
Miscellaneous Objects (876 to 899)	\$850	\$487	\$889	\$3,823	46%	330%
Travel (580)	\$2,631	\$440	\$709	\$3,728	9%	425%
Postage and Postage Machine Rental (532)	\$2,525	\$3,148	\$2,174	\$3,235	6%	49%
Official Bond Premiums (525)	\$1,345	\$1,295	\$1,352	\$2,740	19%	103%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,449	\$2,477	\$2,511	\$2,581	1%	3%
Other General Supplies (615, 660 to 689)	\$1,677	\$495	\$200	\$1,932	4%	> 500%
Other Employee Benefits (241 to 290)	\$0	\$0	\$2,000	\$1,000	N/A	-50%
Awards (875)	\$0	\$0	\$0	\$856	N/A	N/A
Bank Service Charges (871)	\$901	\$833	\$730	\$757	-4%	4%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$0	\$796	\$29	\$620	N/A	> 500%
Purchased Professional and Technnical Staff Services (314)	\$0	\$0	\$150	\$300	N/A	100%
Unemployment compensation (230)	\$10,144	\$5,584	\$1,863	\$0	-100%	-100%
Other Public or Private Utility Services (419)	-\$111,669	\$230,034	\$3,031	\$0	N/A	-100%
Dues and Fees (810)	\$1,637	\$226	\$656	\$0	-100%	-100%
Printing and Binding (550)	\$0	\$499	\$135	\$0	N/A	-100%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$1,010	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$4,307,922</b>	<b>\$4,771,907</b>	<b>\$4,160,285</b>	<b>\$4,705,677</b>	<b>2%</b>	<b>13%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,237,350	\$1,180,000	\$2,712,394	\$1,556,539	6%	-43%
Interest on Bonds or Notes (832)	\$770,031	\$723,421	\$537,504	\$532,928	-9%	-1%
Purchased Property Services; Construction Services (450)	\$62,874	\$62,215	\$51,424	\$182,777	31%	255%
Other General Supplies (615, 660 to 689)	\$89,692	\$88,521	\$162,283	\$165,975	17%	2%
Other Purchased Professional and Technical Services (319)	\$45,028	\$58,180	\$109,676	\$61,129	8%	-44%
Improvements Other Than Buildings (715)	\$274,890	\$274,660	\$280,301	\$38,382	-39%	-86%

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Equipment (730)	\$39,211	\$38,710	\$53,493	\$27,563	-8%	-48%
Land and Easements (710)	\$20,770	\$22,441	\$23,179	\$24,487	4%	6%
Buildings (720)	\$22,118	\$25,376	\$17,562	\$17,293	-6%	-2%
Bank Service Charges (871)	\$9,729	\$8,496	\$5,469	\$7,288	-7%	33%
Vehicles (731)	\$5,481	\$4,623	\$5,681	\$5,434	0%	-4%
Dues and Fees (810)	\$0	\$0	\$50	\$4,950	N/A	> 500%
Operational Supplies (611)	\$209	\$32	\$4,178	\$2,588	88%	-38%
Computer Hardware (741)	\$76,505	\$133,533	\$17,262	\$804	-68%	-95%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$68	\$0	N/A	-100%
Postage and Postage Machine Rental (532)	\$0	\$0	\$1,017	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$310,059	\$0	N/A	-100%
<b>Nonoperational Total</b>	<b>\$2,653,889</b>	<b>\$2,620,209</b>	<b>\$4,291,600</b>	<b>\$2,628,136</b>	<b>0%</b>	<b>-39%</b>
<b>Grand Total</b>	<b>\$19,357,035</b>	<b>\$19,822,065</b>	<b>\$20,330,824</b>	<b>\$19,417,458</b>	<b>0%</b>	<b>-4%</b>