

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Spencer-Owen Community Schools (6195)

Spencer-Owen Community Schools (6195)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,997,721	\$9,094,087	\$8,765,356	\$8,570,532	-1%	-2%
Group Health Insurance (222)	\$2,035,530	\$2,175,687	\$2,239,131	\$1,782,678	-3%	-20%
Noncertified Salaries (120)	\$829,646	\$812,783	\$826,439	\$805,569	-1%	-3%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$561,464	\$540,997	\$626,380	\$632,278	3%	1%
Social Security-Certified Employee Retirement (212)	\$643,347	\$664,177	\$634,329	\$624,353	-1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$440,553	\$460,639	\$442,731	\$487,804	3%	10%
Textbooks (630)	\$175,157	\$199,964	\$311,525	\$256,440	10%	-18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$194,403	\$195,702	\$216,290	\$249,457	6%	15%
Stipends (131)	\$0	\$4,233	\$3,261	\$222,267	N/A	> 500%
Operational Supplies (611)	\$232,910	\$262,087	\$261,232	\$215,346	-2%	-18%
Equipment (730)	\$12,732	\$62,452	\$200,995	\$133,409	80%	-34%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$134,689	\$139,516	\$130,213	\$115,324	-4%	-11%
Pre-2008 object code - temporary salaries (header) (130)	\$152,361	\$176,364	\$135,802	\$97,923	-10%	-28%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$101,048	\$60,034	\$102,214	\$95,268	-1%	-7%
Public Employees Retirement Fund (214)	\$74,654	\$82,111	\$100,753	\$89,769	5%	-11%
Severance/Early Retirement Pay (213)	\$94,629	\$87,418	\$86,437	\$84,836	-3%	-2%
Social Security-Noncertified Employee Retirement (211)	\$71,732	\$72,062	\$70,432	\$73,229	1%	4%
Library Books (640)	\$29,624	\$30,790	\$31,448	\$30,439	1%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$30,765	\$31,564	\$30,264	\$27,640	-3%	-9%
Travel (580)	\$32,295	\$33,155	\$23,658	\$19,482	-12%	-18%
Purchased Professional and Technnical Pupil Services (313)	\$14,976	\$14,976	\$14,976	\$14,976	0%	0%
Group Life Insurance (221)	\$14,505	\$13,901	\$12,104	\$12,565	-4%	4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$51,121	\$61,070	\$38,608	\$7,791	-38%	-80%
Other Communication Services (533 to 539)	\$1,589	\$2,220	\$4,241	\$4,317	28%	2%
Unemployment compensation (230)	\$115,724	\$21,652	\$28,000	\$4,125	-57%	-85%
Purchased Services; Student Transportation Services (510)	\$2,371	\$3,079	\$3,786	\$3,738	12%	-1%
Miscellaneous Objects (876 to 899)	\$12,022	\$9,557	\$17,489	\$3,710	-25%	-79%
Dues and Fees (810)	\$738	\$597	\$1,615	\$495	-10%	-69%
Connectivity (744)	\$6,742	\$1,508	\$4,679	\$311	-54%	-93%
Computer Hardware (741)	\$105,637	\$102,297	\$326,027	\$0	-100%	-100%
Invalid Object Code (691 to 698)	\$51,034	\$9,055	\$0	\$0	-100%	N/A
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$38	\$0	N/A	-100%
Workers Compensation Insurance (225)	\$51,170	\$53,216	\$55,236	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$2,781	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$2,596	\$0	\$44,995	\$0	-100%	-100%

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Student Academic Achievement Total	\$15,278,266	\$15,478,949	\$15,790,686	\$14,666,072	-1%	-7%
Student Instructional Support						
Certified Salaries (110)	\$775,091	\$722,966	\$696,034	\$695,078	-3%	0%
Noncertified Salaries (120)	\$553,980	\$601,418	\$606,912	\$599,855	2%	-1%
Group Health Insurance (222)	\$303,649	\$326,430	\$343,052	\$302,218	0%	-12%
Public Employees Retirement Fund (214)	\$53,062	\$65,191	\$73,662	\$87,920	13%	19%
Stipends (131)	\$0	\$0	\$0	\$72,750	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$58,611	\$53,569	\$51,835	\$56,205	-1%	8%
Social Security-Certified Employee Retirement (212)	\$58,131	\$53,940	\$51,887	\$51,428	-3%	-1%
Social Security-Noncertified Employee Retirement (211)	\$38,742	\$42,110	\$43,019	\$48,161	6%	12%
Operational Supplies (611)	\$7,666	\$14,283	\$4,638	\$15,340	19%	231%
Severance/Early Retirement Pay (213)	\$1,758	\$7,545	\$5,953	\$7,253	43%	22%
Miscellaneous Objects (876 to 899)	\$3,486	\$6,363	\$1,994	\$6,905	19%	246%
Purchased Professional and Technical Pupil Services (313)	\$0	\$2,909	\$5,600	\$5,282	N/A	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,498	\$6,395	\$6,078	\$4,792	-7%	-21%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,430	\$4,421	\$4,370	\$4,293	-1%	-2%
Equipment (730)	\$0	\$0	\$0	\$2,992	N/A	N/A
Group Life Insurance (221)	\$2,167	\$2,173	\$1,873	\$2,279	1%	22%
Travel (580)	\$88	\$203	\$779	\$845	76%	9%
Workers Compensation Insurance (225)	\$8,977	\$8,091	\$9,691	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$8,205	\$0	N/A	-100%
Student Instructional Support Total	\$1,876,337	\$1,918,007	\$1,915,584	\$1,963,597	1%	3%
Overhead and Operational						
Noncertified Salaries (120)	\$1,834,014	\$1,708,094	\$1,727,344	\$1,747,989	-1%	1%
Purchased Services; Student Transportation Services (510)	\$1,679,971	\$1,492,820	\$1,525,634	\$1,547,558	-2%	1%
Operational Supplies (611)	\$1,080,972	\$1,168,417	\$1,289,781	\$1,043,682	-1%	-19%
Group Health Insurance (222)	\$716,238	\$599,427	\$760,871	\$985,687	8%	30%
Heating and Cooling for Buildings - Electricity (621)	\$706,534	\$663,161	\$768,310	\$788,705	3%	3%
Public Employees Retirement Fund (214)	\$151,478	\$154,560	\$176,422	\$194,166	6%	10%
Utility Services Water and Sewage (411)	\$149,239	\$180,975	\$196,871	\$189,960	6%	-4%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$156,644	\$163,543	\$156,438	\$164,303	1%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$169,340	\$122,020	\$137,763	\$163,450	-1%	19%
Other General Supplies (615, 660 to 689)	\$1,417	\$5,661	\$1,686	\$143,179	217%	> 500%
Other Purchased Professional and Technical Services (319)	\$135,742	\$129,820	\$132,339	\$135,154	0%	2%

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Social Security-Noncertified Employee Retirement (211)	\$133,905	\$125,097	\$126,767	\$128,475	-1%	1%
Vehicles (731)	\$18,595	\$81,585	\$9,297	\$115,400	58%	> 500%
Certified Salaries (110)	\$115,530	\$116,606	\$100,534	\$104,623	-2%	4%
Heating and Cooling for Buildings - Gas (622)	\$0	\$55,260	\$20,004	\$97,041	N/A	385%
Telephone (531)	\$87,788	\$48,503	\$72,148	\$62,711	-8%	-13%
Miscellaneous Objects (876 to 899)	\$32,498	\$33,950	\$7,346	\$56,680	15%	> 500%
Board Members Compensation (115)	\$19,900	\$19,400	\$19,700	\$23,346	4%	19%
Purchased Professional and Technnical Board of Education Services (318)	\$6,509	\$15,901	\$7,016	\$18,428	30%	163%
Equipment (730)	\$35,170	\$12,815	\$9,104	\$16,651	-17%	83%
Utility Services Removal of Refuse and Garbage (412)	\$51,154	\$47,755	\$14,493	\$14,435	-27%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$13,629	\$12,939	\$18,484	\$12,601	-2%	-32%
Dues and Fees (810)	\$6,552	\$11,265	\$10,601	\$10,217	12%	-4%
Social Security-Certified Employee Retirement (212)	\$10,868	\$10,172	\$13,360	\$9,003	-5%	-33%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,669	\$5,473	\$5,312	\$4,984	-3%	-6%
Unemployment compensation (230)	\$6,600	\$744	\$2,284	\$4,436	-9%	94%
Advertising (540)	\$3,765	\$3,143	\$1,590	\$4,064	2%	156%
Travel (580)	\$6,183	\$8,679	\$4,920	\$3,836	-11%	-22%
Group Life Insurance (221)	\$3,793	\$3,685	\$3,351	\$3,661	-1%	9%
Official Bond Premiums (525)	\$2,828	\$2,678	\$3,028	\$2,378	-4%	-21%
Severance/Early Retirement Pay (213)	\$0	\$1,852	\$2,141	\$1,800	N/A	-16%
Textbooks (630)	\$1,204	\$0	\$1,038	\$485	-20%	-53%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$9,505	\$22,645	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$34,436	\$29,040	\$32,487	\$0	-100%	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$4,453	\$3,639	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$1,964	\$0	N/A	-100%
Overhead and Operational Total	\$7,392,119	\$7,061,326	\$7,360,430	\$7,799,088	1%	6%
Nonoperational						
Redemption of Principal (831)	\$2,138,675	\$2,447,081	\$2,798,264	\$2,815,119	7%	1%
Interest on Bonds or Notes (832)	\$1,334,954	\$1,287,463	\$1,121,246	\$1,037,453	-6%	-7%
Purchased Property Services; Construction Services (450)	\$889,104	\$598,292	\$274,365	\$324,479	-22%	18%
Equipment (730)	\$35,814	\$94,512	\$110,224	\$121,739	36%	10%
Noncertified Salaries (120)	\$13,449	\$28,951	\$32,598	\$43,413	34%	33%
Textbooks (630)	\$7,582	\$25,793	\$0	\$25,443	35%	N/A
Bank Service Charges (871)	\$525	\$8,401	\$0	\$7,606	95%	N/A
Public Employees Retirement Fund (214)	\$984	\$2,389	\$3,006	\$5,860	56%	95%

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Operational Supplies (611)	\$20,473	\$13,480	\$16,878	\$4,860	-30%	-71%
Seldom or Non-Recurring Purchases (873)	\$1,438	\$2,458	\$12,404	\$3,561	25%	-71%
Social Security-Noncertified Employee Retirement (211)	\$1,056	\$2,229	\$2,494	\$3,289	33%	32%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,768	\$0	\$1,179	\$595	-43%	-50%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$101	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$42	\$0	\$0	\$0	-100%	N/A
Social Security-Certified Employee Retirement (212)	\$31	\$0	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$282	\$0	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$5	\$0	\$0	\$0	-100%	N/A
Certified Salaries (110)	\$400	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$531	\$90	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$4,206	\$0	\$0	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$4,686	\$3,806	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$360	\$180	\$0	\$0	-100%	N/A
Nonoperational Total	\$4,456,161	\$4,519,331	\$4,372,658	\$4,393,517	0%	0%
Grand Total	\$29,002,883	\$28,977,613	\$29,439,357	\$28,822,275	0%	-2%