

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Spencer-Owen Community Schools (6195)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$696,034	\$695,078	\$774,200	\$707,558	0.41%	-8.61%
Non - Certified Salaries	120	\$606,912	\$599,855	\$634,316	\$627,400	0.83%	-1.09%
Group Health Insurance	222	\$343,052	\$302,218	\$274,445	\$309,461	-2.54%	12.76%
Public Employees Retirement Fund	214	\$73,662	\$87,920	\$90,275	\$88,232	4.62%	-2.26%
Teacher Retirement Fund, After 7-1-95	216	\$51,835	\$56,205	\$65,173	\$58,476	3.06%	-10.28%
Social Security Certified	212	\$51,887	\$51,428	\$56,858	\$51,735	-0.07%	-9.01%
Social Security Noncertified	211	\$43,019	\$48,161	\$46,602	\$45,105	1.19%	-3.21%
Operational Supplies	611	\$4,638	\$15,340	\$7,852	\$17,008	38.38%	116.62%
Stipends	131	\$0	\$72,750	\$27,832	\$12,917	NA	-53.59%
Miscellaneous Objects	876 - 899	\$1,994	\$6,905	\$2,793	\$7,308	38.35%	161.66%
Severance/Early Retirement Pay	213	\$5,953	\$7,253	\$14,238	\$7,193	4.84%	-49.48%
Instructional Programs Improvement Services	312	\$8,205	\$0	\$3,190	\$6,750	-4.76%	111.60%
Equipment	730	\$0	\$2,992	\$0	\$6,205	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,078	\$4,792	\$4,519	\$4,519	-7.14%	0.00%
Other Group Insurance Authorized by Statute	224	\$4,370	\$4,293	\$4,167	\$4,145	-1.32%	-0.53%
Pupil Services	313	\$5,600	\$5,282	\$2,256	\$3,920	-8.53%	73.76%
Group Life Insurance	221	\$1,873	\$2,279	\$2,449	\$2,278	5.01%	-6.97%
Travel	580	\$779	\$845	\$1,022	\$456	-12.50%	-55.35%
Workers Compensation Insurance	225	\$9,691	\$0	\$0	\$0	-100.00%	NA
Board of Education Services	318	\$0	\$0	\$5,603	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$1,915,584</b>	<b>\$1,963,597</b>	<b>\$2,017,791</b>	<b>\$1,960,665</b>	<b>0.58%</b>	<b>-2.83%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$8,765,356	\$8,570,532	\$8,380,976	\$8,138,733	-1.84%	-2.89%
Group Health Insurance	222	\$2,239,131	\$1,782,678	\$1,268,329	\$1,319,753	-12.38%	4.05%
Non - Certified Salaries	120	\$826,439	\$805,569	\$834,718	\$822,311	-0.13%	-1.49%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$626,380	\$632,278	\$655,643	\$714,963	3.36%	9.05%
Social Security Certified	212	\$634,329	\$624,353	\$615,255	\$596,184	-1.54%	-3.10%
Teacher Retirement Fund, After 7-1-95	216	\$442,731	\$487,804	\$497,529	\$487,182	2.42%	-2.08%
Repairs and Maintenance Services	430	\$216,290	\$249,457	\$220,106	\$268,543	5.56%	22.01%
Textbooks	630	\$311,525	\$256,440	\$234,375	\$258,505	-4.56%	10.30%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Spencer-Owen Community Schools (6195)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Stipends	131	\$3,261	\$222,267	\$320,798	\$252,609	196.68%	-21.26%
Operational Supplies	611	\$261,232	\$215,346	\$271,086	\$211,633	-5.13%	-21.93%
Equipment	730	\$200,995	\$133,409	\$219,656	\$190,276	-1.36%	-13.38%
Pre-2008 Object Code - Temporary Salaries	130	\$135,802	\$97,923	\$141,627	\$161,645	4.45%	14.13%
Computer Hardware	741	\$326,027	\$0	\$54,739	\$138,700	-19.24%	153.39%
Teacher Retirement Fund, Prior to 7-1-95	215	\$130,213	\$115,324	\$110,132	\$103,649	-5.54%	-5.89%
Social Security Noncertified	211	\$70,432	\$73,229	\$78,236	\$78,375	2.71%	0.18%
Public Employees Retirement Fund	214	\$100,753	\$89,769	\$76,972	\$64,838	-10.43%	-15.76%
Severance/Early Retirement Pay	213	\$86,437	\$84,836	\$122,478	\$61,694	-8.09%	-49.63%
Instructional Programs Improvement Services	312	\$102,214	\$95,268	(\$4,140)	\$40,187	-20.81%	1070.61%
Instruction Services	311	\$0	\$0	\$0	\$31,000	NA	NA
Library Books	640	\$31,448	\$30,439	\$32,760	\$30,638	-0.65%	-6.48%
Travel	580	\$23,658	\$19,482	\$37,284	\$29,480	5.65%	-20.93%
Other Group Insurance Authorized by Statute	224	\$30,264	\$27,640	\$25,639	\$24,749	-4.90%	-3.47%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$24,390	NA	NA
Pupil Services	313	\$14,976	\$14,976	\$15,275	\$15,284	0.51%	0.06%
Distance Learning Equipment	742	\$0	\$0	\$0	\$15,132	NA	NA
Group Life Insurance	221	\$12,104	\$12,565	\$12,727	\$11,730	-0.78%	-7.84%
Unemployment Insurance	230	\$28,000	\$4,125	\$16,459	\$10,430	-21.88%	-36.63%
Miscellaneous Objects	876 - 899	\$17,489	\$3,710	\$13,368	\$6,819	-20.98%	-48.99%
Other Communication Services	533 - 539	\$4,241	\$4,317	\$3,791	\$4,299	0.34%	13.41%
Professional Development	748	\$0	\$0	\$0	\$575	NA	NA
Dues and Fees	810	\$1,615	\$495	\$705	\$300	-34.35%	-57.45%
Other Technology Hardware	746	\$44,995	\$0	\$0	\$0	-100.00%	NA
Connectivity	744	\$4,679	\$311	\$0	\$0	-100.00%	NA
Content	747	\$38,608	\$7,791	\$0	\$0	-100.00%	NA
Contributions & Donations to Outside Organizations	570	\$38	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$55,236	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$3,786	\$3,738	\$2,511	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$15,790,686</b>	<b>\$14,666,072</b>	<b>\$14,259,031</b>	<b>\$14,114,605</b>	<b>-2.77%</b>	<b>-1.01%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,727,344	\$1,747,989	\$1,719,142	\$1,708,220	-0.28%	-0.64%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Spencer-Owen Community Schools (6195)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Student Transportation Services	510	\$1,525,634	\$1,547,558	\$1,477,190	\$1,271,650	-4.45%	-13.91%
Heating and Cooling for Buildings - Electricity	621	\$768,310	\$788,705	\$890,916	\$797,688	0.94%	-10.46%
Food Purchases	614	\$0	\$0	\$0	\$561,405	NA	NA
Operational Supplies	611	\$1,289,781	\$1,043,682	\$1,018,778	\$481,374	-21.84%	-52.75%
Group Health Insurance	222	\$760,871	\$985,687	\$664,173	\$427,821	-13.41%	-35.59%
Water and Sewage	411	\$196,871	\$189,960	\$184,668	\$196,447	-0.05%	6.38%
Insurance	520	\$156,438	\$164,303	\$187,551	\$194,088	5.54%	3.49%
Miscellaneous Objects	876 - 899	\$7,346	\$56,680	\$27,705	\$192,952	126.38%	596.46%
Public Employees Retirement Fund	214	\$176,422	\$194,166	\$191,806	\$182,321	0.83%	-4.95%
Repairs and Maintenance Services	430	\$137,763	\$163,450	\$159,560	\$180,948	7.05%	13.40%
Workers Compensation Insurance	225	\$32,487	\$0	\$86,405	\$165,548	50.25%	91.60%
Other Professional and Technical Services	319	\$132,339	\$135,154	\$151,239	\$133,782	0.27%	-11.54%
Heating and Cooling for Buildings - Gas	622	\$20,004	\$97,041	\$84,640	\$129,269	59.44%	52.73%
Social Security Noncertified	211	\$126,767	\$128,475	\$125,817	\$123,971	-0.56%	-1.47%
Certified Salaries	110	\$100,534	\$104,623	\$105,819	\$102,000	0.36%	-3.61%
Telephone	531	\$72,148	\$62,711	\$72,367	\$71,735	-0.14%	-0.87%
Vehicles	731	\$9,297	\$115,400	\$414,791	\$62,991	61.33%	-84.81%
Board of Education Services	318	\$7,016	\$18,428	\$54,834	\$32,446	46.64%	-40.83%
Board Member Compensation	115	\$19,700	\$23,346	\$37,854	\$30,560	11.60%	-19.27%
Removal of Refuse and Garbage	412	\$14,493	\$14,435	\$14,635	\$15,680	1.99%	7.15%
Equipment	730	\$9,104	\$16,651	\$35,009	\$11,897	6.92%	-66.02%
Teacher Retirement Fund, After 7-1-95	216	\$18,484	\$12,601	\$7,936	\$11,353	-11.47%	43.06%
Dues and Fees	810	\$10,601	\$10,217	\$6,455	\$10,700	0.23%	65.76%
Instructional Programs Improvement Services	312	\$0	\$0	\$5,250	\$10,480	NA	99.63%
Travel	580	\$4,920	\$3,836	\$9,266	\$7,745	12.01%	-16.42%
Social Security Certified	212	\$13,360	\$9,003	\$5,528	\$7,573	-13.23%	36.99%
Pupil Services	313	\$1,964	\$0	\$8,092	\$7,000	37.40%	-13.50%
Other Group Insurance Authorized by Statute	224	\$5,312	\$4,984	\$4,507	\$4,416	-4.52%	-2.03%
Other Supplies and Materials	615, 660 - 689	\$1,686	\$143,179	\$29,741	\$4,064	24.59%	-86.34%
Group Life Insurance	221	\$3,351	\$3,661	\$3,912	\$3,838	3.45%	-1.89%
Advertising	540	\$1,590	\$4,064	\$2,991	\$3,133	18.48%	4.73%
Official Bond Premiums	525	\$3,028	\$2,378	\$2,378	\$2,411	-5.54%	1.40%
Severance/Early Retirement Pay	213	\$2,141	\$1,800	\$3,113	\$1,860	-3.46%	-40.25%
Textbooks	630	\$1,038	\$485	\$543	\$666	-10.50%	22.57%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Spencer-Owen Community Schools (6195)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Unemployment Insurance	230	\$2,284	\$4,436	\$925	\$165	-48.19%	-82.22%
<b>Overhead and Operational Total</b>		<b>\$7,360,430</b>	<b>\$7,799,088</b>	<b>\$7,795,537</b>	<b>\$7,150,198</b>	<b>-0.72%</b>	<b>-8.28%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$2,798,264	\$2,815,119	\$2,841,834	\$2,640,087	-1.44%	-7.10%
Interest	832	\$1,121,246	\$1,037,453	\$974,566	\$921,317	-4.79%	-5.46%
Construction Services	450	\$274,365	\$324,479	\$473,696	\$427,818	11.75%	-9.69%
Equipment	730	\$110,224	\$121,739	\$136,501	\$113,579	0.75%	-16.79%
Non - Certified Salaries	120	\$32,598	\$43,413	\$45,661	\$43,887	7.72%	-3.89%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$28,549	NA	NA
Textbooks	630	\$0	\$25,443	\$3,177	\$28,375	NA	793.21%
Operational Supplies	611	\$16,878	\$4,860	\$14,130	\$7,676	-17.88%	-45.68%
Seldom or Non-Recurring Purchases	873	\$12,404	\$3,561	\$3,118	\$6,308	-15.55%	102.28%
Public Employees Retirement Fund	214	\$3,006	\$5,860	\$5,476	\$5,266	15.05%	-3.84%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$3,500	NA	NA
Social Security Noncertified	211	\$2,494	\$3,289	\$3,493	\$3,357	7.72%	-3.89%
Bank Service Charges	871	\$0	\$7,606	\$3,369	\$2,150	NA	-36.18%
Postage and Postage Machine Rental	532	\$0	\$101	\$6	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$1,179	\$595	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$4,372,658</b>	<b>\$4,393,517</b>	<b>\$4,505,028</b>	<b>\$4,231,868</b>	<b>-0.81%</b>	<b>-6.06%</b>
<b>Grand Total</b>		<b>\$29,439,357</b>	<b>\$28,822,275</b>	<b>\$28,577,387</b>	<b>\$27,457,336</b>	<b>-1.73%</b>	<b>-3.92%</b>