

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Cannelton City Schools (6340)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Non - Certified Salaries	120	\$80,473	\$84,273	\$84,273	\$86,800	1.91%	3.00%
Certified Salaries	110	\$47,850	\$52,200	\$78,164	\$59,252	5.49%	-24.20%
Group Health Insurance	222	\$13,704	\$9,267	\$17,418	\$26,347	17.75%	51.27%
Severance/Early Retirement Pay	213	\$13,280	\$15,646	\$19,100	\$15,200	3.43%	-20.42%
Public Employees Retirement Fund	214	\$10,040	\$9,429	\$9,355	\$13,870	8.41%	48.26%
Social Security Noncertified	211	\$6,152	\$6,191	\$6,175	\$6,692	2.13%	8.38%
Dues and Fees	810	\$2,862	\$2,707	\$4,745	\$5,879	19.72%	23.89%
Social Security Certified	212	\$4,888	\$4,263	\$6,243	\$4,457	-2.28%	-28.61%
Group Life Insurance	221	\$1,212	\$1,150	\$1,707	\$1,111	-2.16%	-34.93%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$944	NA	NA
Other Group Insurance Authorized by Statute	224	\$2,668	\$2,259	\$3,265	\$327	-40.82%	-89.98%
Miscellaneous Objects	876 - 899	\$0	\$0	\$3,537	\$0	NA	-100.00%
Operational Supplies	611	\$0	\$116	\$0	\$0	NA	NA
Travel	580	\$200	\$0	\$0	\$0	-100.00%	NA

Student Instructional Support Total		\$183,327	\$187,500	\$233,981	\$220,878	4.77%	-5.60%
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Student Academic Achievement

Certified Salaries	110	\$788,163	\$712,371	\$671,439	\$630,881	-5.41%	-6.04%
Non - Certified Salaries	120	\$112,896	\$157,160	\$134,213	\$144,429	6.35%	7.61%
Severance/Early Retirement Pay	213	\$95,583	\$137,321	\$128,477	\$130,387	8.07%	1.49%
Group Health Insurance	222	\$168,138	\$170,424	\$138,274	\$120,377	-8.01%	-12.94%
Teacher Retirement Fund, After 7-1-95	216	\$72,765	\$61,738	\$46,408	\$63,169	-3.47%	36.12%
Social Security Certified	212	\$68,011	\$54,435	\$51,244	\$48,127	-8.28%	-6.08%
Textbooks	630	\$0	\$30,739	\$0	\$29,968	NA	NA
Equipment	730	\$1,425	\$21,875	\$28,768	\$23,585	101.70%	-18.02%
Transfer Tuition to Ed. Service Agencies Within State	564	\$12,696	\$0	\$20,255	\$20,086	12.15%	-0.83%
Instruction Services	311	\$12,855	\$11,980	\$18,432	\$16,832	6.97%	-8.68%
Pre-2008 Object Code - Temporary Salaries	130	\$32,699	\$18,217	\$12,833	\$16,041	-16.31%	25.00%
Operational Supplies	611	\$16,779	\$25,421	\$24,157	\$15,384	-2.15%	-36.32%
Transfer Tuition to Other School Corps Within State	561	\$12,760	\$15,915	\$11,418	\$13,721	1.83%	20.17%
Social Security Noncertified	211	\$11,238	\$13,179	\$11,003	\$12,349	2.38%	12.23%

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Pupil Services	313	\$0	\$0	\$0	\$7,628	NA	NA
Group Life Insurance	221	\$7,721	\$7,040	\$7,067	\$5,022	-10.20%	-28.94%
Professional Development	748	\$1,300	\$3,337	\$4,430	\$4,223	34.25%	-4.68%
Other Group Insurance Authorized by Statute	224	\$19,962	\$18,652	\$17,844	\$1,571	-47.03%	-91.20%
Other Purchased Services	593	\$0	\$0	\$0	\$1,403	NA	NA
Instructional Programs Improvement Services	312	\$78	\$4,874	\$714	\$930	85.82%	30.25%
Travel	580	\$37	\$250	\$936	\$873	119.85%	-6.80%
Content	747	\$0	\$0	\$1,500	\$395	NA	-73.67%
Dues and Fees	810	\$3,034	\$2,350	\$240	\$115	-55.88%	-52.08%
Miscellaneous Objects	876 - 899	\$0	\$89	\$89	\$0	NA	-100.00%
Library Books	640	\$0	\$2,802	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$6,801	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$81	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$135	\$425	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$614	\$92	\$536	\$0	-100.00%	-100.00%
Telephone	531	\$2,729	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$1,441,617	\$1,477,566	\$1,330,277	\$1,307,494	-2.41%	-1.71%
Overhead and Operational							
Non - Certified Salaries	120	\$126,576	\$163,531	\$149,840	\$109,281	-3.61%	-27.07%
Insurance	520	\$50,715	\$65,116	\$59,863	\$59,392	4.03%	-0.79%
Repairs and Maintenance Services	430	\$81,195	\$60,652	\$80,484	\$59,171	-7.61%	-26.48%
Food Purchases	614	\$65,359	\$89,673	\$58,736	\$59,018	-2.52%	0.48%
Cleaning Services	420	\$1,892	\$329	\$339	\$54,645	131.81%	16031.81%
Certified Salaries	110	\$60,000	\$58,600	\$52,200	\$52,200	-3.42%	0.00%
Light and Power - Other Than Heating and Cooling	625	\$31,416	\$46,341	\$32,748	\$32,905	1.16%	0.48%
Other Professional and Technical Services	319	\$7,862	\$24,000	\$17,350	\$28,127	37.53%	62.11%
Operational Supplies	611	\$6,524	\$9,006	\$8,520	\$21,851	35.28%	156.47%
Group Health Insurance	222	\$38,388	\$39,411	\$39,150	\$16,558	-18.96%	-57.71%
Unemployment Insurance	230	\$0	\$31,399	\$27,461	\$15,898	NA	-42.11%
Gasoline and Lubricants	613	\$9,646	\$13,590	\$17,537	\$14,052	9.86%	-19.87%
Heating and Cooling for Buildings - Gas	622	\$12,984	\$26,611	\$15,471	\$10,905	-4.27%	-29.51%
Water and Sewage	411	\$8,181	\$12,292	\$8,181	\$10,561	6.59%	29.09%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Board Member Compensation	115	\$15,000	\$10,000	\$10,000	\$10,000	-9.64%	0.00%
Travel	580	\$4,072	\$3,885	\$8,054	\$9,398	23.26%	16.69%
Dues and Fees	810	\$7,330	\$5,470	\$6,552	\$8,871	4.88%	35.38%
Social Security Noncertified	211	\$9,696	\$12,352	\$11,342	\$8,709	-2.65%	-23.21%
Telephone	531	\$10,693	\$11,187	\$6,515	\$5,910	-13.78%	-9.29%
Content	747	\$4,270	\$4,450	\$4,545	\$5,225	5.18%	14.96%
Social Security Certified	212	\$4,399	\$4,508	\$3,993	\$3,993	-2.39%	0.00%
Late Payments	872	\$454	\$413	\$853	\$2,156	47.63%	152.62%
Advertising	540	\$1,430	\$3,334	\$2,208	\$2,074	9.74%	-6.06%
Other Purchased Services	593	\$0	\$0	\$0	\$739	NA	NA
Group Life Insurance	221	\$1,839	\$2,061	\$1,665	\$643	-23.09%	-61.37%
Improvements Other Than Buildings	715	\$0	\$500	\$5,348	\$385	NA	-92.80%
Postage and Postage Machine Rental	532	\$269	\$670	\$386	\$381	9.08%	-1.17%
Equipment	730	\$4,765	\$1,937	\$0	\$172	-56.41%	NA
Bank Service Charges	871	\$0	\$35	\$629	\$117	NA	-81.40%
Other Group Insurance Authorized by Statute	224	\$4,749	\$5,645	\$4,618	\$116	-60.50%	-97.50%
Periodicals	650	\$45	\$46	\$50	\$50	2.67%	0.00%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$36	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$6,238	\$0	NA	-100.00%
Other Supplies and Materials	615, 660 - 689	\$24	\$24	\$0	\$0	-100.00%	NA
Construction Services	450	\$0	\$51	\$0	\$0	NA	NA
Vehicles	731	\$213	\$206	\$6,015	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$1,100	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$7,500	\$13,500	\$8,000	\$0	-100.00%	-100.00%
Board of Education Services	318	\$8,827	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$587,412	\$720,827	\$654,889	\$603,538	0.68%	-7.84%
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Non Operational

Interest	832	\$162,332	\$237,330	\$151,300	\$145,425	-2.71%	-3.88%
Redemption of Principal	831	\$90,000	\$137,908	\$107,964	\$105,000	3.93%	-2.75%
Non - Certified Salaries	120	\$17,220	\$16,068	\$20,255	\$19,675	3.39%	-2.86%
Certified Salaries	110	\$11,877	\$14,963	\$8,148	\$13,270	2.81%	62.86%
Rentals	440	\$12,100	\$20,200	\$18,100	\$13,100	2.01%	-27.62%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$0	\$0	\$259	\$6,182	NA	2286.83%
Vehicles	731	\$22,428	\$25,203	\$5,812	\$5,812	-28.65%	0.01%
Social Security Noncertified	211	\$1,317	\$1,085	\$1,456	\$1,631	5.48%	12.02%
Social Security Certified	212	\$865	\$1,159	\$651	\$956	2.54%	46.91%
Miscellaneous Objects	876 - 899	\$0	\$0	\$5,025	\$0	NA	-100.00%
Non Operational Total		\$318,138	\$453,916	\$318,969	\$311,051	-0.56%	-2.48%
Grand Total		\$2,530,494	\$2,839,809	\$2,538,117	\$2,442,962	-0.88%	-3.75%