

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Clark-Pleasant Com School Corp (4145)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$14,586,808	\$15,161,625	\$15,993,118	\$16,643,717	3.4%	4.1%
Group Health Insurance	222	\$3,494,036	\$3,824,775	\$3,239,252	\$2,834,954	-5.1%	-12.5%
Non - Certified Salaries	120	\$1,573,951	\$1,648,843	\$1,787,575	\$1,674,799	1.6%	-6.3%
Teacher Retirement Fund, After 7-1-95	216	\$1,119,668	\$1,502,332	\$1,347,658	\$1,420,208	6.1%	5.4%
Social Security Certified	212	\$1,021,284	\$1,064,209	\$1,126,902	\$1,178,205	3.6%	4.6%
Transfer Tuition to Other School Corps Within State	561	\$1,294,538	\$1,397,644	\$1,260,582	\$1,091,448	-4.2%	-13.4%
Dues and Fees	810	\$29,883	\$44,482	\$47,609	\$605,414	112.2%	1171.6%
Other Group Insurance Authorized by Statute	224	\$281,291	\$302,386	\$335,107	\$339,854	4.8%	1.4%
Textbooks	630	\$730,914	\$295,496	\$735,217	\$334,894	-17.7%	-54.4%
Other Employee Benefits	241 - 290	\$223,652	\$267,410	\$273,424	\$267,632	4.6%	-2.1%
Tires and Repairs	612	\$194,197	\$232,225	\$183,665	\$218,079	2.9%	18.7%
Operational Supplies	611	\$173,087	\$215,317	\$217,112	\$215,711	5.7%	-0.6%
Pre-2008 Object Code - Temporary Salaries	130	\$220,740	\$221,309	\$182,220	\$195,375	-3.0%	7.2%
Social Security Noncertified	211	\$128,409	\$135,183	\$141,626	\$133,707	1.0%	-5.6%
Other Professional and Technical Services	319	\$38,604	\$62,063	\$60,574	\$103,166	27.9%	70.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$120,869	\$121,160	\$86,130	\$84,726	-8.5%	-1.6%
Miscellaneous Objects	876 - 899	\$27,688	\$10,322	\$15,564	\$47,282	14.3%	203.8%
Library Books	640	\$27,701	\$39,841	\$31,222	\$37,198	7.6%	19.1%
Group Life Insurance	221	\$26,854	\$30,350	\$34,694	\$35,385	7.1%	2.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$7,105	\$8,863	\$14,431	NA	62.8%
Travel	580	\$9,774	\$13,493	\$10,379	\$12,090	5.5%	16.5%
Periodicals	650	\$4,753	\$4,484	\$3,014	\$2,303	-16.6%	-23.6%
Construction Services	450	\$4,095	\$0	\$628	\$148	-56.4%	-76.4%
Computer Hardware	741	\$3,140	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$2,620	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$25,338,556</b>	<b>\$26,602,055</b>	<b>\$27,122,135</b>	<b>\$27,490,726</b>	<b>2.1%</b>	<b>1.4%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,215,330	\$2,180,608	\$2,433,014	\$2,444,740	2.5%	0.5%
Non - Certified Salaries	120	\$886,067	\$989,079	\$1,028,242	\$1,028,237	3.8%	0.0%
Group Health Insurance	222	\$490,624	\$560,919	\$503,055	\$429,138	-3.3%	-14.7%
Teacher Retirement Fund, After 7-1-95	216	\$169,398	\$222,927	\$231,740	\$232,194	8.2%	0.2%
Social Security Certified	212	\$150,295	\$151,035	\$173,606	\$175,417	3.9%	1.0%
Other Employee Benefits	241 - 290	\$147,463	\$150,836	\$141,973	\$143,889	-0.6%	1.3%
Social Security Noncertified	211	\$73,387	\$78,063	\$87,423	\$88,699	4.9%	1.5%
Other Group Insurance Authorized by Statute	224	\$40,811	\$46,387	\$54,012	\$52,328	6.4%	-3.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$26,695	\$23,805	\$13,978	\$14,358	-14.4%	2.7%
Operational Supplies	611	\$6,768	\$6,207	\$12,518	\$10,875	12.6%	-13.1%

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## Clark-Pleasant Com School Corp (4145)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Group Life Insurance	221	\$5,566	\$5,973	\$6,348	\$6,383	3.5%	0.5%
Travel	580	\$2,898	\$3,209	\$2,862	\$5,173	15.6%	80.7%
Other Professional and Technical Services	319	\$3,016	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$513	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$4,218,831</b>	<b>\$4,419,048</b>	<b>\$4,688,771</b>	<b>\$4,631,431</b>	<b>2.4%</b>	<b>-1.2%</b>
<b>Overhead and Operational</b>							
Other Professional and Technical Services	319	\$5,764,838	\$6,517,955	\$6,293,716	\$6,957,405	4.8%	10.5%
Non - Certified Salaries	120	\$4,984,706	\$5,054,693	\$5,236,284	\$5,297,386	1.5%	1.2%
Dues and Fees	810	\$1,002,358	\$1,152,614	\$1,394,819	\$1,386,341	8.4%	-0.6%
Food Purchases	614	\$1,098,782	\$1,187,932	\$1,313,155	\$1,337,004	5.0%	1.8%
Heating and Cooling for Buildings - Electricity	621	\$584,327	\$759,271	\$1,130,557	\$990,360	14.1%	-12.4%
Operational Supplies	611	\$634,500	\$900,343	\$710,994	\$902,091	9.2%	26.9%
Group Health Insurance	222	\$1,361,447	\$1,105,371	\$1,044,733	\$841,388	-11.3%	-19.5%
Other Employee Benefits	241 - 290	\$331,163	\$270,211	\$581,189	\$674,597	19.5%	16.1%
Heating and Cooling for Buildings - Gas	622	\$578,823	\$714,417	\$433,733	\$620,585	1.8%	43.1%
Repairs and Maintenance Services	430	\$441,585	\$482,225	\$509,753	\$456,176	0.8%	-10.5%
Certified Salaries	110	\$435,946	\$651,287	\$484,179	\$450,698	0.8%	-6.9%
Insurance	520	\$366,426	\$351,233	\$374,711	\$400,033	2.2%	6.8%
Social Security Noncertified	211	\$381,468	\$356,575	\$389,519	\$375,858	-0.4%	-3.5%
Equipment	730	\$97,070	\$77,407	\$288,950	\$355,926	38.4%	23.2%
Gasoline and Lubricants	613	\$335,976	\$361,063	\$338,834	\$296,026	-3.1%	-12.6%
Computer Hardware	741	\$193,585	\$351,991	\$302,603	\$241,199	5.7%	-20.3%
Other Group Insurance Authorized by Statute	224	\$174,912	\$159,053	\$196,857	\$196,345	2.9%	-0.3%
Content	747	\$91,822	\$123,036	\$112,891	\$169,702	16.6%	50.3%
Water and Sewage	411	\$95,292	\$129,551	\$185,721	\$164,740	14.7%	-11.3%
Connectivity	744	\$23,241	\$23,392	\$11,524	\$90,621	40.5%	686.4%
Group Life Insurance	221	\$64,073	\$65,971	\$69,198	\$77,569	4.9%	12.1%
Professional Development	748	\$46,069	\$80,411	\$44,994	\$62,658	8.0%	39.3%
Workers Compensation Insurance	225	\$34,000	\$69,595	\$121,760	\$48,090	9.1%	-60.5%
Student Transportation Services	510	\$18,896	\$19,442	\$34,836	\$44,011	23.5%	26.3%
Teacher Retirement Fund, After 7-1-95	216	\$60,306	\$79,559	\$50,201	\$42,513	-8.4%	-15.3%
Telephone	531	\$26,263	\$18,561	\$17,923	\$37,476	9.3%	109.1%
Tires and Repairs	612	\$61,202	\$58,298	\$74,867	\$35,535	-12.7%	-52.5%
Social Security Certified	212	\$24,657	\$38,469	\$32,974	\$28,441	3.6%	-13.7%
Other Technology Hardware	746	\$2,613	\$19,845	\$20,194	\$21,170	68.7%	4.8%
Travel	580	\$25,429	\$24,064	\$11,727	\$21,146	-4.5%	80.3%
Board of Education Services	318	\$27,932	\$29,363	\$8,205	\$12,809	-17.7%	56.1%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%

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**Biannual Financial Report Data**

**Clark-Pleasant Com School Corp (4145)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Distance Learning Equipment	742	\$14,590	\$24,508	\$507	\$9,819	-9.4%	1834.8%
Miscellaneous Objects	876 - 899	\$27,854	\$18,638	\$10,495	\$9,052	-24.5%	-13.8%
Wireless Equipment	743	\$30,254	\$342	\$15,699	\$4,910	-36.5%	-68.7%
Unemployment Insurance	230	\$44,306	\$29,335	\$30,045	\$4,263	-44.3%	-85.8%
Advertising	540	\$1,939	\$2,135	\$3,094	\$1,606	-4.6%	-48.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$245	\$575	\$7,193	\$805	34.6%	-88.8%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$590	\$1,500	\$782	NA	-47.9%
Telecommunications Equipment	745	\$12,304	\$11,121	\$14,316	\$491	-55.3%	-96.6%
Instructional Programs Improvement Services	312	\$385,511	\$621,491	\$230,334	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$19,896,712</b>	<b>\$21,951,931</b>	<b>\$22,144,784</b>	<b>\$22,677,622</b>	<b>3.3%</b>	<b>2.4%</b>
<b>Non Operational</b>							
Judgments Against the School Corporation	820	\$14,164,731	\$13,720,096	\$13,514,798	\$13,522,298	-1.2%	0.1%
Redemption of Principal	831	\$610,684	\$616,418	\$586,423	\$3,576,227	55.6%	509.8%
Construction Services	450	\$1,048,137	\$321,974	\$212,832	\$1,295,918	5.4%	508.9%
Other Purchased Property Services	490 - 499	\$212,904	\$252,689	\$908,905	\$652,327	32.3%	-28.2%
Certified Salaries	110	\$313,776	\$301,688	\$362,733	\$390,815	5.6%	7.7%
Other Professional and Technical Services	319	\$79,852	\$89,436	\$100,894	\$366,659	46.4%	263.4%
Equipment	730	\$530,959	\$1,794,932	\$459,767	\$330,930	-11.1%	-28.0%
Rentals	440	\$89,553	\$64,786	\$92,666	\$134,764	10.8%	45.4%
Non - Certified Salaries	120	\$199,204	\$121,155	\$131,812	\$108,364	-14.1%	-17.8%
Teacher Retirement Fund, After 7-1-95	216	\$28,433	\$36,172	\$33,390	\$36,173	6.2%	8.3%
Social Security Certified	212	\$25,151	\$22,550	\$27,628	\$29,801	4.3%	7.9%
Social Security Noncertified	211	\$14,091	\$9,850	\$11,138	\$9,343	-9.8%	-16.1%
Operational Supplies	611	\$2,596	\$8,475	\$6,231	\$3,330	6.4%	-46.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,090	\$1,466	\$1,620	\$1,464	-8.5%	-9.6%
Other Employee Benefits	241 - 290	\$8,860	\$677	\$537	\$169	-62.8%	-68.5%
Interest	832	\$437	\$984	\$383	\$109	-29.3%	-71.4%
Miscellaneous Objects	876 - 899	\$400	\$1,000	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$468	\$0	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$131	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$17,332,458</b>	<b>\$17,364,346</b>	<b>\$16,451,757</b>	<b>\$20,458,691</b>	<b>4.2%</b>	<b>24.4%</b>
<b>Grand Total</b>		<b>\$66,786,557</b>	<b>\$70,337,380</b>	<b>\$70,407,447</b>	<b>\$75,258,470</b>	<b>3.0%</b>	<b>6.9%</b>