

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Adams Community Schools (25)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,205,686	\$1,220,377	\$1,273,274	\$1,205,210	-0.01%	-5.35%
Non - Certified Salaries	120	\$432,230	\$482,281	\$476,784	\$555,059	6.45%	16.42%
Group Health Insurance	222	\$243,183	\$259,673	\$261,824	\$307,125	6.01%	17.30%
Other Professional and Technical Services	319	\$113,745	\$94,685	\$125,102	\$149,852	7.14%	19.78%
Social Security Certified	212	\$88,847	\$88,512	\$95,282	\$90,049	0.34%	-5.49%
Teacher Retirement Fund, After 7-1-95	216	\$74,125	\$80,856	\$82,426	\$88,078	4.41%	6.86%
Public Employees Retirement Fund	214	\$52,818	\$65,601	\$66,623	\$77,114	9.92%	15.75%
Social Security Noncertified	211	\$30,642	\$34,162	\$33,264	\$38,356	5.77%	15.31%
Travel	580	\$23,232	\$27,205	\$28,955	\$31,746	8.12%	9.64%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,485	\$18,855	\$28,129	\$25,275	6.72%	-10.15%
Operational Supplies	611	\$26,665	\$18,241	\$29,820	\$24,675	-1.92%	-17.25%
Instructional Programs Improvement Services	312	\$4,250	\$3,000	\$5,273	\$13,985	34.68%	165.19%
Equipment	730	\$0	\$5,948	\$15,607	\$10,344	NA	-33.72%
Severance/Early Retirement Pay	213	\$7,767	\$9,542	\$9,117	\$9,126	4.11%	0.09%
Postage and Postage Machine Rental	532	\$7,394	\$8,084	\$5,982	\$8,655	4.02%	44.68%
Repairs and Maintenance Services	430	\$0	\$1,791	\$5,295	\$7,828	NA	47.84%
Other Group Insurance Authorized by Statute	224	\$6,112	\$5,998	\$5,386	\$7,732	6.05%	43.56%
Telephone	531	\$0	\$4,396	\$4,435	\$4,015	NA	-9.47%
Group Life Insurance	221	\$1,816	\$1,768	\$2,075	\$1,880	0.86%	-9.40%
Other Purchased Services	593	\$0	\$0	\$0	\$1,549	NA	NA
Advertising	540	\$45	\$39	\$45	\$352	67.10%	678.52%
Data Processing Services	316	\$152	\$630	\$0	\$0	-100.00%	NA
Insurance	520	\$11,844	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$174	\$230	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$798	\$94	\$392	\$0	-100.00%	-100.00%
Nonlicensed Employees	136	\$0	\$3,645	\$0	\$0	NA	NA

Student Instructional Support Total		\$2,351,011	\$2,435,614	\$2,555,091	\$2,658,006	3.12%	4.03%
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Student Academic Achievement

Certified Salaries	110	\$6,353,563	\$6,488,094	\$6,055,820	\$6,034,026	-1.28%	-0.36%
Non - Certified Salaries	120	\$1,026,742	\$1,097,359	\$983,471	\$1,028,934	0.05%	4.62%

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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
Group Health Insurance	222	\$977,088	\$970,131	\$805,609	\$882,664	-2.51%	9.56%
Social Security Certified	212	\$469,692	\$496,873	\$430,988	\$417,240	-2.92%	-3.19%
Teacher Retirement Fund, After 7-1-95	216	\$298,835	\$340,433	\$338,157	\$335,843	2.96%	-0.68%
Operational Supplies	611	\$269,448	\$227,370	\$173,017	\$271,546	0.19%	56.95%
Severance/Early Retirement Pay	213	\$88,034	\$137,564	\$65,941	\$190,389	21.27%	188.73%
Pre-2008 Object Code - Temporary Salaries	130	\$144,192	\$138,566	\$120,985	\$147,902	0.64%	22.25%
Public Employees Retirement Fund	214	\$126,104	\$150,039	\$137,850	\$143,124	3.22%	3.83%
Textbooks	630	\$137,469	\$4,761	\$136,364	\$114,044	-4.56%	-16.37%
Teacher Retirement Fund, Prior to 7-1-95	215	\$126,700	\$133,064	\$105,727	\$102,766	-5.10%	-2.80%
Equipment	730	\$83,117	\$40,570	\$61,866	\$98,886	4.44%	59.84%
Social Security Noncertified	211	\$79,395	\$83,570	\$74,655	\$76,917	-0.79%	3.03%
Travel	580	\$30,236	\$33,047	\$26,719	\$48,028	12.26%	79.75%
Pupil Services	313	\$0	\$0	\$68,052	\$45,036	NA	-33.82%
Stipends	131	\$9,033	\$0	\$13,377	\$29,662	34.62%	121.75%
Licensed Employees	135	\$233,629	\$449,611	\$101,082	\$27,085	-41.65%	-73.20%
Other Group Insurance Authorized by Statute	224	\$26,576	\$26,393	\$19,969	\$25,840	-0.70%	29.40%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$8,322	\$6,572	\$13,527	\$21,192	26.32%	56.66%
Instructional Programs Improvement Services	312	\$88,405	\$94,667	\$46,094	\$17,169	-33.62%	-62.75%
Nonlicensed Employees	136	\$36,128	\$46,275	\$17,171	\$14,085	-20.98%	-17.97%
Library Books	640	\$29,808	\$24,910	\$25,060	\$12,359	-19.76%	-50.68%
Other Professional and Technical Services	319	\$16,664	\$36,783	\$26,164	\$9,150	-13.92%	-65.03%
Instruction Services	311	\$650	\$0	\$15,904	\$6,899	80.50%	-56.62%
Staff Services	314	\$0	\$0	\$518	\$6,457	NA	1147.73%
Dues and Fees	810	\$0	\$0	\$0	\$6,304	NA	NA
Group Life Insurance	221	\$4,737	\$5,035	\$4,082	\$4,299	-2.40%	5.33%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,306	\$3,093	NA	136.93%
Distance Learning Equipment	742	\$0	\$0	\$0	\$2,825	NA	NA
Other Purchased Services	593	\$0	\$0	\$3,660	\$2,510	NA	-31.42%
Food Purchases	614	\$0	\$0	\$0	\$2,496	NA	NA
Computer Hardware	741	\$24,155	\$3,348	\$758	\$1,000	-54.89%	31.93%
Professional Development	748	\$0	\$0	\$3,044	\$677	NA	-77.76%
Miscellaneous Objects	876 - 899	\$237	\$153	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$55	\$0	\$0	\$0	-100.00%	NA
Content	747	\$4,998	\$1,781	\$3,280	\$0	-100.00%	-100.00%

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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
Connectivity	744	\$3,454	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$515	\$3,488	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$38,485	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$0	\$35,547	\$0	\$0	NA	NA
Awards	875	\$0	\$12,381	\$0	\$0	NA	NA
Transfer Tuition - Other	569	\$0	\$2,076	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$0	\$3,700	\$0	NA	-100.00%
Student Academic Achievement Total		\$10,736,465	\$11,090,462	\$9,883,915	\$10,130,448	-1.44%	2.49%
Overhead and Operational							
Non - Certified Salaries	120	\$1,613,876	\$1,680,307	\$1,611,928	\$1,715,480	1.54%	6.42%
Food Purchases	614	\$685,553	\$563,212	\$582,419	\$554,635	-5.16%	-4.77%
Group Health Insurance	222	\$458,090	\$325,543	\$297,185	\$363,020	-5.65%	22.15%
Light and Power - Other Than Heating and Cooling	625	\$363,278	\$311,456	\$365,107	\$356,235	-0.49%	-2.43%
Operational Supplies	611	\$523,679	\$422,916	\$625,035	\$322,305	-11.43%	-48.43%
Public Employees Retirement Fund	214	\$205,286	\$226,369	\$226,343	\$239,315	3.91%	5.73%
Certified Salaries	110	\$163,707	\$191,672	\$202,627	\$156,439	-1.13%	-22.79%
Insurance	520	\$139,039	\$154,997	\$102,938	\$136,809	-0.40%	32.90%
Social Security Noncertified	211	\$120,993	\$125,005	\$116,703	\$122,893	0.39%	5.30%
Water and Sewage	411	\$49,853	\$58,953	\$72,138	\$100,995	19.30%	40.00%
Heating and Cooling for Buildings - Gas	622	\$140,108	\$200,852	\$158,997	\$92,224	-9.93%	-42.00%
Other Supplies and Materials	615, 660 - 689	\$97,272	\$62,869	\$83,972	\$54,767	-13.38%	-34.78%
Pre-2008 Object Code - Temporary Salaries	130	\$51,530	\$41,626	\$44,432	\$49,751	-0.87%	11.97%
Dues and Fees	810	\$22,241	\$9,228	\$28,798	\$44,449	18.90%	54.34%
Equipment	730	\$75,256	\$55,669	\$53,929	\$36,690	-16.44%	-31.97%
Removal of Refuse and Garbage	412	\$27,661	\$28,594	\$29,302	\$36,043	6.84%	23.01%
Staff Services	314	\$0	\$14,204	\$59,390	\$31,946	NA	-46.21%
Telephone	531	\$34,509	\$30,554	\$30,755	\$30,173	-3.30%	-1.89%
Repairs and Maintenance Services	430	\$11,708	\$31,611	\$14,237	\$26,658	22.84%	87.24%
Board of Education Services	318	\$24,665	\$26,978	\$16,598	\$19,000	-6.32%	14.47%
Board Member Compensation	115	\$12,000	\$14,000	\$14,600	\$14,433	4.72%	-1.14%
Severance/Early Retirement Pay	213	\$10,987	\$12,376	\$11,229	\$12,401	3.07%	10.43%
Social Security Certified	212	\$12,289	\$14,337	\$14,694	\$11,744	-1.13%	-20.08%

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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
Services Purch. From School Corp/Ed Service Ag. in State	591	\$4,763	\$8,700	\$8,700	\$10,200	20.97%	17.24%
Other Group Insurance Authorized by Statute	224	\$12,050	\$6,557	\$5,203	\$7,382	-11.53%	41.90%
Nonlicensed Employees	136	\$34,907	\$33,611	\$12,030	\$5,114	-38.13%	-57.49%
Other Professional and Technical Services	319	\$7,434	\$6,319	\$47,215	\$5,094	-9.02%	-89.21%
Workers Compensation Insurance	225	\$2,659	\$15,328	(\$181)	\$4,951	16.81%	2831.04%
Instructional Programs Improvement Services	312	\$4,770	\$3,096	\$980	\$4,721	-0.26%	381.68%
Travel	580	\$4,905	\$5,474	\$3,488	\$4,478	-2.25%	28.39%
Group Life Insurance	221	\$3,076	\$4,103	\$5,471	\$3,783	5.31%	-30.86%
Cleaning Services	420	\$1,845	\$2,840	\$3,335	\$3,705	19.04%	11.09%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,547	\$5,666	\$3,674	\$3,485	22.52%	-5.13%
Postage and Postage Machine Rental	532	\$3,900	\$4,487	\$3,152	\$3,429	-3.17%	8.79%
Official Bond Premiums	525	\$2,247	\$2,795	\$1,608	\$3,264	9.79%	103.03%
Teacher Retirement Fund, After 7-1-95	216	\$10,259	\$39	\$6,823	\$2,728	-28.19%	-60.02%
Data Processing Services	316	\$5,587	\$13,317	\$3,935	\$2,363	-19.35%	-39.94%
Rentals	440	\$0	\$0	\$2,174	\$2,042	NA	-6.10%
Other Communication Services	533 - 539	\$8,856	\$6,662	\$4,361	\$1,720	-33.62%	-60.56%
Other Purchased Services	593	\$0	\$0	\$1,040	\$1,625	NA	56.25%
Advertising	540	\$1,227	\$925	\$2,106	\$1,531	5.70%	-27.28%
Connectivity	744	\$2,595	\$399	\$4,143	\$1,021	-20.80%	-75.35%
Bank Service Charges	871	\$82	\$0	\$814	\$395	48.11%	-51.48%
Vehicles	731	\$282,410	\$301,063	\$275,917	\$15	-91.46%	-99.99%
Miscellaneous Objects	876 - 899	\$1,452	\$759	\$0	\$0	-100.00%	NA
Other Purchased Property Services	490 - 499	\$5,126	\$4,308	\$4,927	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$857	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$11,291	\$1,919	\$6,983	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$5,257,424	\$5,031,694	\$5,171,251	\$4,601,448	-3.28%	-11.02%
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Non Operational

Redemption of Principal	831	\$2,411,354	\$1,878,752	\$2,215,255	\$2,040,135	-4.09%	-7.91%
Interest	832	\$1,580,921	\$1,724,720	\$1,431,301	\$1,636,575	0.87%	14.34%
Repairs and Maintenance Services	430	\$682,770	\$452,929	\$308,304	\$721,522	1.39%	134.03%
Rentals	440	\$472,053	\$611,565	\$550,741	\$610,399	6.64%	10.83%
Non - Certified Salaries	120	\$330,261	\$346,769	\$322,668	\$320,557	-0.74%	-0.65%

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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
Certified Salaries	110	\$295,535	\$163,149	\$145,980	\$192,111	-10.21%	31.60%
Equipment	730	\$555,266	\$386,492	\$616,178	\$188,353	-23.68%	-69.43%
Construction Services	450	\$0	\$40,204	\$7,540	\$78,021	NA	934.72%
Public Employees Retirement Fund	214	\$32,100	\$36,015	\$32,521	\$32,010	-0.07%	-1.57%
Social Security Noncertified	211	\$24,984	\$26,323	\$24,670	\$24,294	-0.70%	-1.52%
Travel	580	\$23,017	\$11,653	\$13,626	\$14,905	-10.29%	9.39%
Social Security Certified	212	\$23,382	\$12,897	\$11,138	\$14,550	-11.18%	30.64%
Teacher Retirement Fund, After 7-1-95	216	\$12,002	\$9,410	\$8,597	\$13,262	2.53%	54.27%
Group Health Insurance	222	\$11,870	\$5,813	\$3,004	\$6,118	-15.27%	103.67%
Operational Supplies	611	\$21,910	\$15,409	\$2,282	\$4,334	-33.31%	89.88%
Dues and Fees	810	\$0	\$0	\$0	\$2,900	NA	NA
Bank Service Charges	871	\$4,034	\$0	\$0	\$2,750	-9.13%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,339	\$3,943	\$1,464	\$1,546	-42.70%	5.63%
Instructional Programs Improvement Services	312	\$31,156	\$13,115	\$4,787	\$1,084	-56.81%	-77.35%
Other Communication Services	533 - 539	\$0	\$0	\$700	\$1,032	NA	47.51%
Other Group Insurance Authorized by Statute	224	\$1,208	\$1,235	\$783	\$835	-8.80%	6.68%
Postage and Postage Machine Rental	532	\$309	\$0	\$49	\$192	-11.22%	291.84%
Group Life Insurance	221	\$325	\$167	\$124	\$99	-25.74%	-20.00%
Other Supplies and Materials	615, 660 - 689	\$1,087	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$10,869	\$811	\$147	\$0	-100.00%	-100.00%
Pupil Services	313	\$279,452	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$27,176	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$57,041	\$3,599	\$5,660	\$0	-100.00%	-100.00%
Licensed Employees	135	\$11,514	\$5,867	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$287	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$885	\$50	\$0	\$0	-100.00%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$271	\$0	\$0	NA	NA
Non Operational Total		\$6,917,106	\$5,751,159	\$5,707,518	\$5,907,585	-3.87%	3.51%
Grand Total		\$25,262,006	\$24,308,929	\$23,317,775	\$23,297,487	-2.00%	-0.09%