

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Clark-Pleasant Com School Corp (4145)

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	\$2,180,608	\$2,433,014	\$2,444,740	\$2,970,856	8.04%	21.52%
Non - Certified Salaries	120	\$989,079	\$1,028,242	\$1,028,237	\$830,090	-4.29%	-19.27%
Group Health Insurance	222	\$560,919	\$503,055	\$429,138	\$457,838	-4.95%	6.69%
Teacher Retirement Fund, After 7-1-95	216	\$222,927	\$231,740	\$232,194	\$276,542	5.54%	19.10%
Social Security Certified	212	\$151,035	\$173,606	\$175,417	\$220,052	9.87%	25.44%
Other Employee Benefits	241 - 290	\$150,836	\$141,973	\$143,889	\$145,242	-0.94%	0.94%
Social Security Noncertified	211	\$78,063	\$87,423	\$88,699	\$63,307	-5.10%	-28.63%
Other Group Insurance Authorized by Statute	224	\$46,387	\$54,012	\$52,328	\$58,652	6.04%	12.08%
Operational Supplies	611	\$6,207	\$12,518	\$10,875	\$27,136	44.60%	149.52%
Teacher Retirement Fund, Prior to 7-1-95	215	\$23,805	\$13,978	\$14,358	\$12,310	-15.20%	-14.27%
Travel	580	\$3,209	\$2,862	\$5,173	\$9,930	32.63%	91.95%
Group Life Insurance	221	\$5,973	\$6,348	\$6,383	\$7,341	5.29%	15.01%
Student Instructional Support Total		\$4,419,048	\$4,688,771	\$4,631,431	\$5,079,295	3.54%	9.67%
Student Academic Achievement							
Certified Salaries	110	\$15,161,625	\$15,993,118	\$16,643,717	\$17,415,421	3.53%	4.64%
Group Health Insurance	222	\$3,824,775	\$3,239,252	\$2,834,954	\$3,277,088	-3.79%	15.60%
Non - Certified Salaries	120	\$1,648,843	\$1,787,575	\$1,674,799	\$1,957,646	4.39%	16.89%
Teacher Retirement Fund, After 7-1-95	216	\$1,502,332	\$1,347,658	\$1,420,208	\$1,504,844	0.04%	5.96%
Social Security Certified	212	\$1,064,209	\$1,126,902	\$1,178,205	\$1,234,593	3.78%	4.79%
Textbooks	630	\$295,496	\$735,217	\$334,894	\$786,757	27.74%	134.93%
Transfer Tuition to Other School Corps Within State	561	\$1,397,644	\$1,260,582	\$1,091,448	\$716,150	-15.39%	-34.39%
Dues and Fees	810	\$44,482	\$47,609	\$605,414	\$374,786	70.37%	-38.09%
Other Group Insurance Authorized by Statute	224	\$302,386	\$335,107	\$339,854	\$347,290	3.52%	2.19%
Other Employee Benefits	241 - 290	\$267,410	\$273,424	\$267,632	\$273,398	0.56%	2.15%
Other Purchased Services	593	\$0	\$0	\$0	\$239,371	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$221,309	\$182,220	\$195,375	\$217,579	-0.42%	11.37%
Tires and Repairs	612	\$232,225	\$183,665	\$218,079	\$203,259	-3.28%	-6.80%
Operational Supplies	611	\$215,317	\$217,112	\$215,711	\$196,464	-2.26%	-8.92%
Other Professional and Technical Services	319	\$62,063	\$60,574	\$103,166	\$169,119	28.48%	63.93%
Social Security Noncertified	211	\$135,183	\$141,626	\$133,707	\$154,168	3.34%	15.30%

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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 Life Insurance	221	\$30,350	\$34,694	\$35,385	\$83,052	28.62%	134.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$121,160	\$86,130	\$84,726	\$77,827	-10.48%	-8.14%
Travel	580	\$13,493	\$10,379	\$12,090	\$48,702	37.83%	302.82%
Miscellaneous Objects	876 - 899	\$10,322	\$15,564	\$47,282	\$28,111	28.46%	-40.55%
Library Books	640	\$39,841	\$31,222	\$37,198	\$26,324	-9.84%	-29.23%
Other Supplies and Materials	615, 660 - 689	\$7,105	\$8,863	\$14,431	\$11,742	13.38%	-18.63%
Periodicals	650	\$4,484	\$3,014	\$2,303	\$2,332	-15.08%	1.27%
Other Technology Hardware	746	\$0	\$0	\$0	\$575	NA	NA
Equipment	730	\$0	\$0	\$0	\$435	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$149	NA	NA
Construction Services	450	\$0	\$628	\$148	\$0	NA	-100.00%
Student Academic Achievement Total		\$26,602,055	\$27,122,135	\$27,490,726	\$29,347,182	2.49%	6.75%
Overhead and Operational							
Other Professional and Technical Services	319	\$6,517,955	\$6,293,716	\$6,957,405	\$8,137,544	5.70%	16.96%
Non - Certified Salaries	120	\$5,054,693	\$5,236,284	\$5,297,386	\$5,364,412	1.50%	1.27%
Food Purchases	614	\$1,187,932	\$1,313,155	\$1,337,004	\$1,363,189	3.50%	1.96%
Operational Supplies	611	\$900,343	\$710,994	\$902,091	\$916,117	0.44%	1.55%
Heating and Cooling for Buildings - Electricity	621	\$759,271	\$1,130,557	\$990,360	\$903,986	4.46%	-8.72%
Dues and Fees	810	\$1,152,614	\$1,394,819	\$1,386,341	\$866,873	-6.87%	-37.47%
Group Health Insurance	222	\$1,105,371	\$1,044,733	\$841,388	\$827,732	-6.98%	-1.62%
Heating and Cooling for Buildings - Gas	622	\$714,417	\$433,733	\$620,585	\$657,557	-2.05%	5.96%
Equipment	730	\$77,407	\$288,950	\$355,926	\$597,012	66.65%	67.73%
Repairs and Maintenance Services	430	\$482,225	\$509,753	\$456,176	\$533,558	2.56%	16.96%
Certified Salaries	110	\$651,287	\$484,179	\$450,698	\$478,177	-7.43%	6.10%
Social Security Noncertified	211	\$356,575	\$389,519	\$375,858	\$384,063	1.87%	2.18%
Insurance	520	\$351,233	\$374,711	\$400,033	\$365,267	0.98%	-8.69%
Computer Hardware	741	\$351,991	\$302,603	\$241,199	\$248,566	-8.33%	3.05%
Other Group Insurance Authorized by Statute	224	\$159,053	\$196,857	\$196,345	\$191,270	4.72%	-2.58%
Content	747	\$123,036	\$112,891	\$169,702	\$189,558	11.41%	11.70%
Other Employee Benefits	241 - 290	\$270,211	\$581,189	\$674,597	\$188,601	-8.60%	-72.04%
Water and Sewage	411	\$129,551	\$185,721	\$164,740	\$182,023	8.87%	10.49%
Gasoline and Lubricants	613	\$361,063	\$338,834	\$296,026	\$181,980	-15.74%	-38.53%

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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	\$23,392	\$11,524	\$90,621	\$142,870	57.21%	57.66%
Workers Compensation Insurance	225	\$69,595	\$121,760	\$48,090	\$134,990	18.01%	180.71%
Telecommunications Equipment	745	\$11,121	\$14,316	\$491	\$123,358	82.50%	25038.76%
Group Life Insurance	221	\$65,971	\$69,198	\$77,569	\$74,826	3.20%	-3.54%
Teacher Retirement Fund, After 7-1-95	216	\$79,559	\$50,201	\$42,513	\$45,891	-12.85%	7.95%
Professional Development	748	\$80,411	\$44,994	\$62,658	\$36,984	-17.65%	-40.97%
Social Security Certified	212	\$38,469	\$32,974	\$28,441	\$32,264	-4.30%	13.44%
Telephone	531	\$18,561	\$17,923	\$37,476	\$31,358	14.01%	-16.33%
Other Technology Hardware	746	\$19,845	\$20,194	\$21,170	\$22,589	3.29%	6.71%
Miscellaneous Objects	876 - 899	\$18,638	\$10,495	\$9,052	\$18,343	-0.40%	102.64%
Travel	580	\$24,064	\$11,727	\$21,146	\$15,760	-10.04%	-25.47%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Tires and Repairs	612	\$58,298	\$74,867	\$35,535	\$8,228	-38.71%	-76.85%
Student Transportation Services	510	\$19,442	\$34,836	\$44,011	\$8,140	-19.56%	-81.50%
Board of Education Services	318	\$29,363	\$8,205	\$12,809	\$6,918	-30.33%	-45.99%
Advertising	540	\$2,135	\$3,094	\$1,606	\$2,331	2.22%	45.17%
Teacher Retirement Fund, Prior to 7-1-95	215	\$575	\$7,193	\$805	\$481	-4.39%	-40.24%
Wireless Equipment	743	\$342	\$15,699	\$4,910	\$0	-100.00%	-100.00%
Distance Learning Equipment	742	\$24,508	\$507	\$9,819	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$590	\$1,500	\$782	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$621,491	\$230,334	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$29,335	\$30,045	\$4,263	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$21,951,931	\$22,144,784	\$22,677,622	\$23,292,816	1.49%	2.71%

Non Operational

Judgments Against the School Corporation	820	\$13,720,096	\$13,514,798	\$13,522,298	\$13,896,950	0.32%	2.77%
Construction Services	450	\$321,974	\$212,832	\$1,295,918	\$2,118,511	60.16%	63.48%
Other Purchased Property Services	490 - 499	\$252,689	\$908,905	\$652,327	\$856,893	35.70%	31.36%
Telecommunications Equipment	745	\$0	\$0	\$0	\$539,530	NA	NA
Redemption of Principal	831	\$616,418	\$586,423	\$3,576,227	\$474,285	-6.34%	-86.74%
Certified Salaries	110	\$301,688	\$362,733	\$390,815	\$379,112	5.88%	-2.99%
Equipment	730	\$1,794,932	\$459,767	\$330,930	\$263,333	-38.11%	-20.43%
Non - Certified Salaries	120	\$121,155	\$131,812	\$108,364	\$129,680	1.71%	19.67%

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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
Other Professional and Technical Services	319	\$89,436	\$100,894	\$366,659	\$88,940	-0.14%	-75.74%
Rentals	440	\$64,786	\$92,666	\$134,764	\$85,405	7.15%	-36.63%
Teacher Retirement Fund, After 7-1-95	216	\$36,172	\$33,390	\$36,173	\$34,332	-1.30%	-5.09%
Social Security Certified	212	\$22,550	\$27,628	\$29,801	\$29,056	6.54%	-2.50%
Social Security Noncertified	211	\$9,850	\$11,138	\$9,343	\$10,524	1.67%	12.64%
Operational Supplies	611	\$8,475	\$6,231	\$3,330	\$8,839	1.06%	165.47%
Other Technology Hardware	746	\$0	\$0	\$0	\$2,983	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,466	\$1,620	\$1,464	\$1,174	-5.40%	-19.83%
Land and Easements	710	\$0	\$0	\$0	\$464	NA	NA
Other Employee Benefits	241 - 290	\$677	\$537	\$169	\$169	-29.30%	-0.01%
Miscellaneous Objects	876 - 899	\$1,000	\$0	\$0	\$0	-100.00%	NA
Interest	832	\$984	\$383	\$109	\$0	-100.00%	-100.00%
Non Operational Total		\$17,364,346	\$16,451,757	\$20,458,691	\$18,920,181	2.17%	-7.52%
Grand Total		\$70,337,380	\$70,407,447	\$75,258,470	\$76,639,474	2.17%	1.84%