

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

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	\$2,574,456	\$2,663,121	\$2,738,462	\$2,813,266	2.24%	2.73%
Non - Certified Salaries	120	\$1,480,799	\$1,609,039	\$1,806,010	\$1,862,009	5.89%	3.10%
Group Health Insurance	222	\$871,595	\$888,690	\$817,550	\$807,637	-1.89%	-1.21%
Instruction Services	311	\$178,620	\$222,417	\$230,553	\$268,218	10.70%	16.34%
Teacher Retirement Fund, After 7-1-95	216	\$208,777	\$225,066	\$236,942	\$260,275	5.67%	9.85%
Public Employees Retirement Fund	214	\$176,246	\$206,363	\$240,362	\$241,432	8.19%	0.45%
Social Security Certified	212	\$196,229	\$203,785	\$209,858	\$215,957	2.42%	2.91%
Other Group Insurance Authorized by Statute	224	\$79,685	\$74,982	\$193,033	\$208,355	27.16%	7.94%
Social Security Noncertified	211	\$108,832	\$116,244	\$133,236	\$134,454	5.43%	0.91%
Other Employee Benefits	241 - 290	\$135,954	\$147,654	\$158,948	\$131,836	-0.77%	-17.06%
Repairs and Maintenance Services	430	\$26,866	\$45,915	\$33,750	\$128,182	47.79%	279.80%
Pre-2008 Object Code - Temporary Salaries	130	\$59,451	\$62,905	\$123,401	\$109,666	16.54%	-11.13%
Operational Supplies	611	\$115,101	\$87,649	\$89,111	\$91,654	-5.54%	2.85%
Equipment	730	\$36,990	\$14,148	\$50,588	\$46,826	6.07%	-7.44%
Travel	580	\$20,823	\$16,534	\$23,815	\$43,304	20.09%	81.84%
Content	747	\$996	\$44,319	\$2,078	\$41,970	154.78%	1919.73%
Workers Compensation Insurance	225	\$18,695	\$19,216	\$21,324	\$25,316	7.87%	18.72%
Group Accident Insurance	223	\$15,771	\$16,958	\$16,754	\$17,513	2.65%	4.53%
Group Life Insurance	221	\$12,533	\$11,777	\$12,538	\$13,169	1.24%	5.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,649	\$15,935	\$13,985	\$11,624	-9.91%	-16.88%
Food Purchases	614	\$4,339	\$6,328	\$5,432	\$7,151	13.30%	31.65%
Dues and Fees	810	\$5,541	\$5,242	\$5,039	\$3,843	-8.74%	-23.73%
Overtime Salaries	140	\$392	\$989	\$3,279	\$3,741	75.78%	14.10%
Other Professional and Technical Services	319	\$13,674	\$585	\$4,086	\$3,639	-28.18%	-10.94%
Student Transportation Services	510	\$0	\$2,130	\$722	\$3,255	NA	350.84%
Official Bond Premiums	525	\$1,500	\$2,125	\$1,400	\$1,700	3.18%	21.43%
Postage and Postage Machine Rental	532	\$1,268	\$1,941	\$2,153	\$1,556	5.25%	-27.72%
Staff Services	314	\$204	\$27,298	\$6,125	\$700	36.10%	-88.57%
Other Technology Hardware	746	\$27,848	\$4,403	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$0	\$16,668	\$2,500	\$0	NA	-100.00%
Computer Hardware	741	\$18,495	\$708	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$2,107	\$1,927	\$326	\$0	-100.00%	-100.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Unemployment Insurance	230	\$0	\$2,253	\$942	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$0	\$0	\$6,300	\$0	NA	-100.00%
Terminal Leave	125	\$0	\$0	\$2,875	\$0	NA	-100.00%

Student Instructional Support Total	\$6,411,437	\$6,765,312	\$7,193,474	\$7,498,248	3.99%	4.24%
--	--------------------	--------------------	--------------------	--------------------	--------------	--------------

Student Academic Achievement

Certified Salaries	110	\$20,002,437	\$20,486,343	\$21,137,497	\$21,514,684	1.84%	1.78%
Group Health Insurance	222	\$4,594,908	\$4,651,220	\$4,163,383	\$4,303,875	-1.62%	3.37%
Non - Certified Salaries	120	\$1,419,233	\$1,599,856	\$1,828,152	\$2,054,135	9.68%	12.36%
Teacher Retirement Fund, After 7-1-95	216	\$1,446,234	\$1,534,691	\$1,839,888	\$1,959,580	7.89%	6.51%
Pre-2008 Object Code - Temporary Salaries	130	\$653,965	\$1,027,217	\$2,103,130	\$1,830,373	29.34%	-12.97%
Social Security Certified	212	\$1,514,313	\$1,586,632	\$1,703,403	\$1,741,444	3.56%	2.23%
Other Group Insurance Authorized by Statute	224	\$579,662	\$438,421	\$693,801	\$726,207	5.80%	4.67%
Content	747	\$508,527	\$698,110	\$523,478	\$501,221	-0.36%	-4.25%
Other Supplies and Materials	615, 660 - 689	\$417,344	\$464,056	\$479,292	\$499,420	4.59%	4.20%
Computer Hardware	741	\$0	\$274,416	\$27,213	\$486,226	NA	1686.75%
Operational Supplies	611	\$367,528	\$339,066	\$456,360	\$453,268	5.38%	-0.68%
Licensed Employees	135	\$289,659	\$376,013	\$345,993	\$398,947	8.33%	15.30%
Telecommunications Equipment	745	\$263,195	\$242,328	\$206,361	\$255,045	-0.78%	23.59%
Nonlicensed Employees	136	\$183,234	\$200,983	\$207,876	\$239,153	6.89%	15.05%
Other Professional and Technical Services	319	\$253,528	\$200,105	\$194,025	\$187,818	-7.23%	-3.20%
Severance/Early Retirement Pay	213	\$428,877	\$381,820	\$252,215	\$184,026	-19.06%	-27.04%
Social Security Noncertified	211	\$125,505	\$137,853	\$156,314	\$173,714	8.47%	11.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$188,184	\$188,128	\$170,860	\$149,285	-5.62%	-12.63%
Public Employees Retirement Fund	214	\$106,595	\$168,128	\$152,177	\$140,305	7.11%	-7.80%
Workers Compensation Insurance	225	\$103,345	\$105,923	\$116,835	\$137,838	7.47%	17.98%
Other Technology Hardware	746	\$300,311	\$246,176	\$153,675	\$113,216	-21.64%	-26.33%
Library Books	640	\$75,234	\$60,894	\$91,047	\$96,443	6.41%	5.93%
Group Accident Insurance	223	\$79,710	\$84,389	\$86,355	\$83,067	1.04%	-3.81%
Instruction Services	311	\$30,138	\$34,087	\$71,778	\$62,969	20.23%	-12.27%
Repairs and Maintenance Services	430	\$35,421	\$32,159	\$31,327	\$53,296	10.75%	70.13%
Travel	580	\$27,947	\$38,064	\$49,312	\$48,670	14.88%	-1.30%
Group Life Insurance	221	\$42,254	\$42,538	\$43,170	\$43,896	0.96%	1.68%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$16,953	\$23,225	\$23,484	\$23,911	8.98%	1.82%
Terminal Leave	125	\$0	\$0	\$22,785	\$20,823	NA	-8.61%
Equipment	730	\$37,873	\$106,743	\$45,416	\$19,100	-15.73%	-57.94%
Postage and Postage Machine Rental	532	\$16,930	\$19,942	\$18,402	\$16,711	-0.33%	-9.19%
Periodicals	650	\$9,630	\$9,580	\$9,525	\$9,257	-0.98%	-2.81%
Dues and Fees	810	\$14,028	\$7,243	\$7,713	\$8,929	-10.68%	15.77%
Professional Development	748	\$4,281	\$6,972	\$1,787	\$5,041	4.17%	182.03%
Statistical Services	317	\$4,013	\$1,187	\$5,885	\$3,189	-5.58%	-45.80%
Telephone	531	\$1,552	\$1,962	\$1,554	\$823	-14.68%	-47.06%
Student Transportation Services	510	\$0	\$0	\$600	\$683	NA	13.81%
Overtime Salaries	140	\$1,072	\$128	\$109	\$596	-13.66%	445.74%
Light and Power - Other Than Heating and Cooling	625	\$1,878	\$1,501	\$1,710	\$551	-26.39%	-67.76%
Food Purchases	614	\$51	\$188	\$250	\$493	75.93%	97.29%
Water and Sewage	411	\$1,095	\$1,101	\$1,101	\$445	-20.13%	-59.53%
Heating and Cooling for Buildings - Gas	622	\$503	\$622	\$508	\$180	-22.67%	-64.57%
Unemployment Insurance	230	\$8,523	\$11,880	\$7,961	\$28	-76.02%	-99.65%
Miscellaneous Objects	876 - 899	\$300	\$0	\$10	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$157,936	\$37,542	\$0	NA	-100.00%
Connectivity	744	\$0	\$0	\$23,650	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$3,914	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$880	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$43,030	\$0	\$82	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$34,203,796	\$35,989,825	\$37,494,990	\$38,548,880	3.03%	2.81%
Overhead and Operational							
Non - Certified Salaries	120	\$5,284,057	\$5,465,334	\$5,878,207	\$6,288,191	4.45%	6.97%
Light and Power - Other Than Heating and Cooling	625	\$1,934,336	\$2,108,920	\$2,173,112	\$2,033,445	1.26%	-6.43%
Food Purchases	614	\$1,460,458	\$1,482,980	\$1,522,218	\$1,465,423	0.08%	-3.73%
Group Health Insurance	222	\$1,401,534	\$1,347,866	\$1,142,573	\$1,168,025	-4.45%	2.23%
Public Employees Retirement Fund	214	\$599,149	\$680,622	\$741,444	\$768,472	6.42%	3.65%
Operational Supplies	611	\$634,908	\$587,194	\$770,099	\$639,095	0.16%	-17.01%
Social Security Noncertified	211	\$414,573	\$430,875	\$458,536	\$479,741	3.72%	4.62%
Insurance	520	\$388,379	\$407,839	\$407,982	\$422,198	2.11%	3.48%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$398,006	\$410,322	\$466,321	\$415,275	1.07%	-10.95%
Workers Compensation Insurance	225	\$244,830	\$250,108	\$267,605	\$313,597	6.38%	17.19%
Certified Salaries	110	\$271,804	\$284,049	\$290,287	\$285,735	1.26%	-1.57%
Other Group Insurance Authorized by Statute	224	\$117,003	\$111,751	\$266,975	\$278,222	24.18%	4.21%
Pre-2008 Object Code - Temporary Salaries	130	\$161,965	\$171,845	\$158,327	\$224,617	8.52%	41.87%
Gasoline and Lubricants	613	\$428,075	\$452,225	\$323,140	\$223,167	-15.03%	-30.94%
Water and Sewage	411	\$174,856	\$166,900	\$166,325	\$169,822	-0.73%	2.10%
Connectivity	744	\$153,901	\$49,373	\$236,765	\$149,250	-0.76%	-36.96%
Heating and Cooling for Buildings - Gas	622	\$108,441	\$135,874	\$148,758	\$113,601	1.17%	-23.63%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$573,468	\$0	\$110,511	NA	NA
Equipment	730	\$24,203	\$15,355	\$42,772	\$91,501	39.44%	113.93%
Telephone	531	\$61,010	\$71,959	\$77,245	\$89,530	10.06%	15.90%
Overtime Salaries	140	\$280,836	\$287,882	\$298,975	\$89,479	-24.87%	-70.07%
Other Employee Benefits	241 - 290	\$77,754	\$95,163	\$96,008	\$82,698	1.55%	-13.86%
Miscellaneous Objects	876 - 899	\$67,223	\$77,006	\$59,902	\$71,570	1.58%	19.48%
Vehicles	731	\$672,688	\$64,793	\$0	\$64,758	-44.30%	NA
Staff Services	314	\$32,255	\$36,304	\$40,711	\$62,257	17.87%	52.93%
Other Professional and Technical Services	319	\$31,104	\$33,529	\$34,158	\$43,832	8.95%	28.32%
Removal of Refuse and Garbage	412	\$47,617	\$41,793	\$37,821	\$42,573	-2.76%	12.57%
Content	747	\$0	\$19,348	\$55,445	\$42,101	NA	-24.07%
Board of Education Services	318	\$35,435	\$197,783	\$196,976	\$31,258	-3.09%	-84.13%
Teacher Retirement Fund, After 7-1-95	216	\$28,539	\$29,983	\$31,028	\$30,945	2.04%	-0.27%
Tires and Repairs	612	\$15,644	\$8,166	\$23,657	\$30,726	18.38%	29.88%
Bank Service Charges	871	\$21,194	\$20,439	\$22,326	\$27,052	6.29%	21.16%
Student Transportation Services	510	\$2,473	\$11,514	\$9,639	\$25,324	78.88%	162.73%
Dues and Fees	810	\$24,345	\$26,889	\$28,958	\$25,160	0.83%	-13.12%
Travel	580	\$21,640	\$28,431	\$32,525	\$24,013	2.64%	-26.17%
Group Accident Insurance	223	\$18,342	\$18,891	\$19,690	\$20,389	2.68%	3.55%
Severance/Early Retirement Pay	213	\$7,725	\$4,500	\$18,825	\$19,413	25.91%	3.12%
Social Security Certified	212	\$18,329	\$19,697	\$19,155	\$19,216	1.19%	0.32%
Board Member Compensation	115	\$15,936	\$17,504	\$16,608	\$18,512	3.82%	11.46%
Terminal Leave	125	\$2,064	\$6,577	\$17,533	\$17,277	70.08%	-1.46%
Group Life Insurance	221	\$13,914	\$14,199	\$14,423	\$14,368	0.81%	-0.39%
Postage and Postage Machine Rental	532	\$8,578	\$7,163	\$7,537	\$9,606	2.87%	27.44%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Technology Hardware	746	\$0	\$4,340	\$19,462	\$6,932	NA	-64.38%
Advertising	540	\$2,314	\$2,639	\$2,016	\$5,353	23.33%	165.60%
Awards	875	\$2,325	\$4,200	\$2,450	\$5,100	21.70%	108.16%
Unemployment Insurance	230	\$9,672	\$6,096	\$2,680	\$3,715	-21.27%	38.62%
Official Bond Premiums	525	\$1,350	\$1,450	\$1,400	\$1,254	-1.83%	-10.43%
Rentals	440	\$0	\$1,090	\$1,276	\$296	NA	-76.81%
Improvements Other Than Buildings	715	\$0	\$12,214	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$21	\$15	\$30	\$0	-100.00%	-100.00%

Overhead and Operational Total \$15,720,804 \$16,304,457 \$16,649,905 \$16,564,593 1.32% -0.51%

Non Operational

Redemption of Principal	831	\$8,129,776	\$9,857,316	\$14,974,654	\$10,032,006	5.40%	-33.01%
Interest	832	\$10,239,258	\$8,881,356	\$8,871,528	\$8,762,487	-3.82%	-1.23%
Buildings	720	\$0	\$0	\$2,722,939	\$2,996,800	NA	10.06%
Repairs and Maintenance Services	430	\$408,939	\$429,950	\$604,466	\$2,041,683	49.48%	237.77%
Equipment	730	\$147,440	\$118,538	\$239,723	\$521,342	37.13%	117.48%
Licensed Employees	135	\$364,861	\$376,570	\$391,655	\$396,104	2.08%	1.14%
Non - Certified Salaries	120	\$85,076	\$78,525	\$97,090	\$184,126	21.29%	89.64%
Construction Services	450	\$0	\$54,368	\$622,382	\$163,175	NA	-73.78%
Teacher Retirement Fund, After 7-1-95	216	\$34,394	\$35,629	\$37,973	\$38,540	2.89%	1.49%
Improvements Other Than Buildings	715	\$65,879	\$2,865	\$0	\$35,135	-14.54%	NA
Social Security Certified	212	\$26,668	\$27,853	\$28,790	\$29,290	2.37%	1.74%
Operational Supplies	611	\$7,680	\$7,487	\$7,248	\$24,114	33.12%	232.70%
Group Health Insurance	222	\$29,818	\$29,123	\$21,720	\$22,336	-6.97%	2.84%
Food Purchases	614	\$9,676	\$11,830	\$12,127	\$21,336	21.86%	75.94%
Social Security Noncertified	211	\$6,133	\$5,442	\$6,150	\$13,858	22.61%	125.33%
Equipment Purchase over the LEA's Cap. Threshold	735	\$12,456	\$124,605	\$48,141	\$10,654	-3.83%	-77.87%
Other Professional and Technical Services	319	\$0	\$11,345	\$11,375	\$10,235	NA	-10.02%
Public Employees Retirement Fund	214	\$5,548	\$6,567	\$7,437	\$8,877	12.47%	19.37%
Pre-2008 Object Code - Temporary Salaries	130	\$778	\$1,974	\$891	\$4,601	55.94%	416.51%
Other Group Insurance Authorized by Statute	224	\$1,473	\$957	\$4,240	\$4,418	31.59%	4.21%
Workers Compensation Insurance	225	\$2,272	\$2,131	\$2,196	\$2,886	6.17%	31.45%
Dues and Fees	810	\$2,300	\$2,200	\$2,700	\$1,850	-5.30%	-31.48%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,219	\$1,329	\$959	\$925	-6.68%	-3.62%
Certified Salaries	110	\$1,297	\$1,755	\$729	\$554	-19.17%	-24.07%
Unemployment Insurance	230	\$5,798	\$0	\$0	\$552	-44.45%	NA
Group Accident Insurance	223	\$190	\$214	\$237	\$229	4.76%	-3.46%
Overtime Salaries	140	\$0	\$0	\$129	\$216	NA	67.79%
Instruction Services	311	\$0	\$100	\$0	\$210	NA	NA
Group Life Insurance	221	\$171	\$177	\$184	\$168	-0.38%	-8.33%
Nonlicensed Employees	136	\$2,779	\$2,828	\$243	\$118	-54.61%	-51.35%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$45	NA	NA
Bank Service Charges	871	\$0	\$0	\$50	\$24	NA	-51.75%
Other Technology Hardware	746	\$7,070	\$18,872	\$0	\$0	-100.00%	NA
Rentals	440	\$28,596	\$28,596	\$28,596	\$0	-100.00%	-100.00%
Awards	875	\$18,739	\$500	\$1,000	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$0	\$0	\$57	\$0	NA	-100.00%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$23,138	\$0	NA	-100.00%
Non Operational Total		\$19,646,284	\$20,121,003	\$28,770,746	\$25,328,896	6.56%	-11.96%
Grand Total		\$75,982,321	\$79,180,597	\$90,109,115	\$87,940,619	3.72%	-2.41%