

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Logansport Community Sch Corp (875)**

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	\$16,245,159	\$16,327,119	\$16,670,622	\$13,898,416	-3.8%	-16.6%
Group Health Insurance	222	\$3,049,324	\$2,984,832	\$2,907,276	\$2,759,995	-2.5%	-5.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$3,264,854	\$3,604,252	\$4,032,772	\$1,965,169	-11.9%	-51.3%
Non - Certified Salaries	120	\$2,690,784	\$2,619,678	\$2,315,292	\$1,621,819	-11.9%	-30.0%
Teacher Retirement Fund, After 7-1-95	216	\$1,003,898	\$1,260,336	\$1,112,104	\$1,053,790	1.2%	-5.2%
Social Security Certified	212	\$1,155,835	\$1,168,274	\$1,168,496	\$977,431	-4.1%	-16.4%
Textbooks	630	\$470,593	\$607,494	\$740,352	\$925,970	18.4%	25.1%
Severance/Early Retirement Pay	213	\$629,274	\$615,272	\$613,784	\$625,970	-0.1%	2.0%
Computer Hardware	741	\$119,900	\$203,258	\$168,517	\$588,374	48.8%	249.1%
Pre-2008 Object Code - Temporary Salaries	130	\$533,216	\$553,935	\$624,746	\$506,627	-1.3%	-18.9%
Operational Supplies	611	\$391,613	\$210,080	\$201,933	\$377,308	-0.9%	86.8%
Equipment	730	\$407,415	\$448,122	\$410,008	\$357,723	-3.2%	-12.8%
Public Employees Retirement Fund	214	\$258,669	\$342,782	\$273,706	\$213,765	-4.7%	-21.9%
Licensed Employees	135	\$141,346	\$114,106	\$117,428	\$169,450	4.6%	44.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$271,558	\$286,798	\$200,809	\$158,558	-12.6%	-21.0%
Workers Compensation Insurance	225	\$167,755	\$145,344	\$149,300	\$155,881	-1.8%	4.4%
Social Security Noncertified	211	\$227,811	\$221,488	\$198,413	\$154,785	-9.2%	-22.0%
Professional Development	748	\$55,444	\$73,805	\$65,672	\$136,307	25.2%	107.6%
Pupil Services	313	\$260,720	\$301,723	\$265,271	\$98,926	-21.5%	-62.7%
Travel	580	\$59,810	\$81,566	\$113,183	\$83,386	8.7%	-26.3%
Other Group Insurance Authorized by Statute	224	\$65,041	\$65,057	\$63,887	\$56,454	-3.5%	-11.6%
Stipends	131	\$124,428	\$1,533	\$3,924	\$45,134	-22.4%	1050.2%
Instructional Programs Improvement Services	312	\$19,141	\$27,091	\$17,231	\$38,004	18.7%	120.6%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$8,100	\$32,013	NA	295.2%
Library Books	640	\$31,167	\$33,401	\$29,576	\$29,169	-1.6%	-1.4%
Group Life Insurance	221	\$27,048	\$38,628	\$33,457	\$27,765	0.7%	-17.0%
Repairs and Maintenance Services	430	\$31,187	\$21,784	\$31,131	\$26,211	-4.3%	-15.8%
Instruction Services	311	\$14,567	\$165,347	\$255,990	\$19,556	7.6%	-92.4%
Terminal Leave	125	\$0	\$0	\$127,206	\$19,425	NA	-84.7%
Connectivity	744	\$69,369	\$87,375	\$31,480	\$16,338	-30.3%	-48.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$16,681	\$16,791	\$15,029	\$15,143	-2.4%	0.8%
Unemployment Insurance	230	\$23,784	\$17,386	\$7,496	\$3,926	-36.3%	-47.6%
Periodicals	650	\$4,102	\$2,646	\$2,748	\$3,233	-5.8%	17.6%
Overtime Salaries	140	\$20,160	\$13,476	\$2,725	\$1,413	-48.5%	-48.1%
Other Employee Benefits	241 - 290	\$1,680	\$2,800	\$735	\$1,365	-5.1%	85.7%
Printing and Binding	550	\$14,659	\$12,604	\$7,863	\$1,109	-47.6%	-85.9%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$264	NA	NA
Other Technology Hardware	746	\$0	\$0	\$10,279	\$0	NA	-100.0%
Telephone	531	\$0	\$113	\$0	\$0	NA	NA

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## Biannual Financial Report Data

## Logansport Community Sch Corp (875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$4,101	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$31,872,091</b>	<b>\$32,676,295</b>	<b>\$32,998,540</b>	<b>\$27,166,168</b>	<b>-3.9%</b>	<b>-17.7%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,355,184	\$3,486,742	\$3,495,055	\$3,446,905	0.7%	-1.4%
Non - Certified Salaries	120	\$748,055	\$768,693	\$729,461	\$745,466	-0.1%	2.2%
Group Health Insurance	222	\$687,622	\$651,954	\$636,237	\$658,392	-1.1%	3.5%
Pupil Services	313	\$235,865	\$421,961	\$333,215	\$398,387	14.0%	19.6%
Social Security Certified	212	\$241,752	\$250,635	\$247,270	\$246,223	0.5%	-0.4%
Licensed Employees	135	\$95,251	\$139,903	\$166,427	\$176,599	16.7%	6.1%
Teacher Retirement Fund, After 7-1-95	216	\$159,569	\$205,063	\$166,181	\$169,107	1.5%	1.8%
Operational Supplies	611	\$146,897	\$96,771	\$151,482	\$137,982	-1.6%	-8.9%
Public Employees Retirement Fund	214	\$85,455	\$124,515	\$116,263	\$127,560	10.5%	9.7%
Severance/Early Retirement Pay	213	\$137,838	\$154,958	\$128,625	\$122,619	-2.9%	-4.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$55,847	\$63,176	\$50,541	\$78,817	9.0%	55.9%
Social Security Noncertified	211	\$61,618	\$66,700	\$67,094	\$66,593	2.0%	-0.7%
Telephone	531	\$46,729	\$49,936	\$55,168	\$56,842	5.0%	3.0%
Pre-2008 Object Code - Temporary Salaries	130	\$47,414	\$76,056	\$22,634	\$49,255	1.0%	117.6%
Travel	580	\$30,974	\$36,532	\$23,473	\$33,940	2.3%	44.6%
Group Life Insurance	221	\$6,684	\$10,327	\$14,775	\$14,179	20.7%	-4.0%
Other Group Insurance Authorized by Statute	224	\$13,914	\$13,988	\$13,537	\$13,716	-0.4%	1.3%
Workers Compensation Insurance	225	\$14,310	\$33,769	\$32,380	\$12,350	-3.6%	-61.9%
Postage and Postage Machine Rental	532	\$18,065	\$9,027	\$17,778	\$9,708	-14.4%	-45.4%
Board of Education Services	318	\$8,012	\$644	\$1,307	\$6,246	-6.0%	378.1%
Unemployment Insurance	230	\$235	\$6,315	\$0	\$5,248	117.4%	NA
Other Professional and Technical Services	319	\$4,566	\$4,491	\$4,531	\$5,141	3.0%	13.5%
Equipment	730	\$70,188	\$9,992	\$59,695	\$4,491	-49.7%	-92.5%
Printing and Binding	550	\$10,890	\$9,381	\$4,812	\$4,126	-21.5%	-14.3%
Instruction Services	311	\$0	\$12,304	\$17,646	\$3,958	NA	-77.6%
Terminal Leave	125	\$0	\$5,155	\$40,225	\$3,244	NA	-91.9%
Nonlicensed Employees	136	\$0	\$1,500	\$3,000	\$3,000	NA	0.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$857	\$818	\$2,675	NA	227.2%
Staff Services	314	\$671	\$557	\$500	\$1,443	21.1%	188.6%
Overtime Salaries	140	\$5,702	\$2,395	\$5,989	\$1,098	-33.8%	-81.7%
Other Communication Services	533 - 539	\$33	\$98	\$0	\$575	105.1%	NA
Dues and Fees	810	\$561	\$1,494	\$454	\$325	-12.8%	-28.4%
Instructional Programs Improvement Services	312	\$5,554	\$0	\$32	\$0	-100.0%	-100.0%
Advertising	540	\$500	\$0	\$0	\$0	-100.0%	NA
Periodicals	650	\$0	\$0	\$70	\$0	NA	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Library Books	640	\$0	\$0	\$21,450	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$6,295,952</b>	<b>\$6,715,889</b>	<b>\$6,628,123</b>	<b>\$6,606,211</b>	<b>1.2%</b>	<b>-0.3%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,858,363	\$2,978,706	\$2,989,183	\$3,063,372	1.7%	2.5%
Repairs and Maintenance Services	430	\$358,555	\$594,531	\$247,940	\$916,921	26.5%	269.8%
Equipment	730	\$533,975	\$614,662	\$838,335	\$883,810	13.4%	5.4%
Food Purchases	614	\$769,256	\$733,456	\$773,445	\$822,563	1.7%	6.4%
Vehicles	731	\$335,441	\$416,161	\$117,755	\$703,272	20.3%	497.2%
Other Public or Private Utility Services	419	\$660,556	\$680,524	\$748,375	\$613,117	-1.8%	-18.1%
Heating and Cooling for Buildings - Electricity	621	\$451,749	\$443,688	\$446,919	\$552,938	5.2%	23.7%
Group Health Insurance	222	\$456,186	\$469,289	\$479,933	\$495,368	2.1%	3.2%
Construction Services	450	\$2,368,650	\$1,333,131	\$1,849,523	\$383,935	-36.5%	-79.2%
Operational Supplies	611	\$357,054	\$283,915	\$340,827	\$366,448	0.7%	7.5%
Insurance	520	\$406,544	\$430,626	\$435,676	\$311,278	-6.5%	-28.6%
Public Employees Retirement Fund	214	\$200,889	\$287,515	\$277,392	\$288,617	9.5%	4.0%
Social Security Noncertified	211	\$223,048	\$229,771	\$235,256	\$236,086	1.4%	0.4%
Gasoline and Lubricants	613	\$211,277	\$227,519	\$225,368	\$197,000	-1.7%	-12.6%
Heating and Cooling for Buildings - Gas	622	\$111,428	\$128,963	\$129,808	\$150,029	7.7%	15.6%
Certified Salaries	110	\$124,764	\$125,139	\$127,850	\$127,500	0.5%	-0.3%
Pre-2008 Object Code - Temporary Salaries	130	\$134,463	\$106,654	\$114,673	\$117,330	-3.4%	2.3%
Licensed Employees	135	\$73,923	\$79,639	\$102,594	\$110,319	10.5%	7.5%
Other Supplies and Materials	615, 660 - 689	\$86,078	\$76,216	\$78,903	\$79,837	-1.9%	1.2%
Overtime Salaries	140	\$58,199	\$57,886	\$83,339	\$58,909	0.3%	-29.3%
Severance/Early Retirement Pay	213	\$79,205	\$60,887	\$62,762	\$52,569	-9.7%	-16.2%
Water and Sewage	411	\$47,035	\$41,973	\$43,929	\$48,201	0.6%	9.7%
Removal of Refuse and Garbage	412	\$41,338	\$36,987	\$35,117	\$41,918	0.3%	19.4%
Board of Education Services	318	\$26,426	\$26,983	\$33,537	\$36,982	8.8%	10.3%
Travel	580	\$29,399	\$8,251	\$29,319	\$32,569	2.6%	11.1%
Printing and Binding	550	\$2,406	\$25,103	\$24,865	\$29,287	86.8%	17.8%
Data Processing Services	316	\$17,165	\$19,104	\$20,461	\$27,028	12.0%	32.1%
Telephone	531	\$20,346	\$22,548	\$18,704	\$21,370	1.2%	14.3%
Dues and Fees	810	\$17,489	\$17,829	\$18,009	\$17,861	0.5%	-0.8%
Tires and Repairs	612	\$25,315	\$19,043	\$33,027	\$16,479	-10.2%	-50.1%
Terminal Leave	125	\$0	\$0	\$21,409	\$14,179	NA	-33.8%
Nonlicensed Employees	136	\$9,450	\$8,800	\$9,000	\$10,900	3.6%	21.1%
Other Communication Services	533 - 539	\$38,591	\$13,259	\$2,474	\$9,869	-28.9%	298.9%
Postage and Postage Machine Rental	532	\$7,008	\$5,219	\$6,888	\$9,853	8.9%	43.1%
Social Security Certified	212	\$8,033	\$9,701	\$9,774	\$9,327	3.8%	-4.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$78,253	\$118,116	\$118,613	\$9,324	-41.2%	-92.1%
Group Life Insurance	221	\$4,368	\$5,053	\$6,141	\$7,197	13.3%	17.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,045	\$4,485	\$3,834	\$3,825	5.9%	-0.2%
Other Group Insurance Authorized by Statute	224	\$2,177	\$2,368	\$2,503	\$2,659	5.1%	6.3%
Unemployment Insurance	230	\$5,039	\$420	\$0	\$968	-33.8%	NA
Pupil Services	313	\$0	\$0	\$0	\$120	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$21	\$351	\$5	\$0	-100.0%	-100.0%
Official Bond Premiums	525	\$0	\$325	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$37,010	\$509,941	\$0	NA	-100.0%
Textbooks	630	\$101	\$0	\$16	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$11,242,608</b>	<b>\$10,781,805</b>	<b>\$11,653,419</b>	<b>\$10,881,135</b>	<b>-0.8%</b>	<b>-6.6%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$3,271,187	\$4,003,658	\$3,278,280	\$3,496,123	1.7%	6.6%
Interest	832	\$1,547,371	\$1,401,713	\$1,289,526	\$1,072,573	-8.8%	-16.8%
Non - Certified Salaries	120	\$296,781	\$324,178	\$342,995	\$341,777	3.6%	-0.4%
Miscellaneous Objects	876 - 899	\$119,078	\$0	\$71,653	\$285,388	24.4%	298.3%
Buildings	720	\$262,013	\$133,916	\$200,051	\$262,091	0.0%	31.0%
Equipment	730	\$119,612	\$150,094	\$172,368	\$231,838	18.0%	34.5%
Certified Salaries	110	\$187,971	\$413,112	-\$38,293	\$190,629	0.4%	NA
Group Health Insurance	222	\$34,420	\$33,712	\$34,029	\$35,005	0.4%	2.9%
Operational Supplies	611	\$27,780	\$30,555	\$35,478	\$27,636	-0.1%	-22.1%
Social Security Noncertified	211	\$22,013	\$23,983	\$25,638	\$25,351	3.6%	-1.1%
Public Employees Retirement Fund	214	\$15,027	\$22,098	\$22,777	\$24,642	13.2%	8.2%
Teacher Retirement Fund, After 7-1-95	216	\$14,310	\$40,507	\$21,978	\$15,517	2.0%	-29.4%
Social Security Certified	212	\$13,928	\$15,951	\$14,662	\$14,477	1.0%	-1.3%
Severance/Early Retirement Pay	213	\$2,298	\$2,710	\$2,616	\$2,988	6.8%	14.2%
Pre-2008 Object Code - Temporary Salaries	130	\$4,513	\$2,759	\$3,338	\$2,402	-14.6%	-28.0%
Travel	580	\$1,439	\$1,405	\$3,418	\$1,762	5.2%	-48.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,654	\$1,958	\$1,619	\$1,281	-6.2%	-20.9%
Pupil Services	313	\$0	\$0	\$480	\$662	NA	37.9%
Other Group Insurance Authorized by Statute	224	\$413	\$413	\$413	\$419	0.4%	1.5%
Group Life Insurance	221	\$288	\$292	\$336	\$336	3.9%	0.0%
Other Supplies and Materials	615. 660 - 689	\$261,272	\$257,893	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$1,397	\$0	\$0	NA	NA
Instruction Services	311	\$0	\$0	\$11,012	\$0	NA	-100.0%
Awards	875	\$0	\$1,000	\$0	\$0	NA	NA
Overtime Salaries	140	\$0	\$102	\$682	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$88	\$99	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational Total		\$6,203,456	\$6,863,505	\$5,495,056	\$6,032,897	-0.7%	9.8%
Grand Total		\$55,614,106	\$57,037,494	\$56,775,138	\$50,686,411	-2.3%	-10.7%