

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Center Grove Com Sch Corp (4205)

Center Grove Com Sch Corp (4205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$20,304,346	\$20,090,202	\$20,832,311	\$21,757,995	2%	4%
Noncertified Salaries (120)	\$2,262,895	\$2,396,798	\$2,589,006	\$2,987,312	7%	15%
Group Health Insurance (222)	\$2,502,529	\$2,611,069	\$2,698,118	\$2,677,703	2%	-1%
Social Security-Certified Employee Retirement (212)	\$1,479,948	\$1,493,495	\$1,513,259	\$1,591,858	2%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,237,892	\$1,311,691	\$1,381,756	\$1,499,406	5%	9%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$912,737	\$1,149,231	\$1,082,405	\$1,072,131	4%	-1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$326,058	\$461,996	\$577,696	\$782,050	24%	35%
Licensed Employees Temporary Salaries (135)	\$500,954	\$550,044	\$504,829	\$463,523	-2%	-8%
Textbooks (630)	\$955,914	\$788,925	\$726,960	\$433,942	-18%	-40%
Operational Supplies (611)	\$315,124	\$358,940	\$481,412	\$360,951	3%	-25%
Severance/Early Retirement Pay (213)	\$261,300	\$293,098	\$289,898	\$311,265	4%	7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$282,036	\$300,939	\$304,702	\$304,826	2%	0%
Social Security-Noncertified Employee Retirement (211)	\$182,586	\$192,791	\$202,528	\$235,156	7%	16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$259,122	\$248,520	\$230,254	\$223,877	-4%	-3%
Computer Hardware (741)	\$171,546	\$310,929	\$74,245	\$213,403	6%	187%
Nonlicensed Employees Temporary Salaries (136)	\$233,504	\$177,652	\$171,032	\$197,954	-4%	16%
Other Technology Hardware (746)	\$16,629	\$58,386	\$62,624	\$165,916	78%	165%
Connectivity (744)	\$170,613	\$272,937	\$159,898	\$165,577	-1%	4%
Public Employees Retirement Fund (214)	\$65,789	\$81,711	\$110,593	\$129,249	18%	17%
Workers Compensation Insurance (225)	\$103,698	\$89,181	\$146,055	\$124,185	5%	-15%
Stipends (131)	\$0	\$471,212	\$35,105	\$96,134	N/A	174%
Travel (580)	\$55,977	\$59,289	\$67,576	\$81,791	10%	21%
Transfer Tuition - Other (569)	\$11,029	\$14,021	\$12,012	\$61,725	54%	414%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$503,522	\$100,913	\$59,475	\$58,165	-42%	-2%
Purchased Professional and Technical Instruction Services (311)	\$66,030	\$43,959	\$50,500	\$53,500	-5%	6%
Library Books (640)	\$47,964	\$46,630	\$39,159	\$50,691	1%	29%
Group Life Insurance (221)	\$38,523	\$37,507	\$39,461	\$39,030	0%	-1%
Other Purchased Professional and Technical Services (319)	\$114,907	\$92,103	\$54,450	\$35,025	-26%	-36%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$51,852	\$55,637	\$95,745	\$32,310	-11%	-66%
Terminal Leave (125)	\$0	\$0	\$8,395	\$20,546	N/A	145%
Purchased Professional and Technical Statistical Services (317)	\$2,619	\$7,146	\$8,552	\$18,576	63%	117%
Bank Service Charges (871)	\$13,005	\$15,423	\$11,999	\$13,144	0%	10%
Purchased Services; Student Transportation Services (510)	\$0	\$82	\$88	\$7,770	N/A	> 500%
Dues and Fees (810)	\$8,892	\$6,056	\$4,865	\$6,626	-7%	36%
Equipment (730)	\$49,415	\$28,718	\$12,704	\$6,316	-40%	-50%

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Center Grove Com Sch Corp (4205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Pupil Services (313)	\$11,364	\$690	\$0	\$6,238	-14%	N/A
Periodicals (650)	\$5,364	\$7,934	\$6,989	\$4,697	-3%	-33%
Transfer Tuition to Private Sources (563)	\$0	\$0	\$0	\$3,735	N/A	N/A
Technology Related Professional Development (748)	\$1,784	\$6,563	\$16,159	\$2,067	4%	-87%
Unemployment compensation (230)	\$11,785	\$12,954	-\$1,323	\$1,988	-36%	N/A
Other General Supplies (615, 660 to 689)	\$124	\$3,705	\$3,311	\$908	64%	-73%
Distance Learning Equipment (742)	\$5,174	\$4,990	\$5,605	\$590	-42%	-89%
Overtime Salaries (140)	\$120	\$200	\$630	\$284	24%	-55%
Seldom or Non-Recurring Purchases (873)	\$0	\$35,850	\$0	\$0	N/A	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$17,227	\$0	N/A	-100%
Wireless Equipment (743)	\$3,184	\$6,800	\$10,030	\$0	-100%	-100%
Student Academic Achievement Total	\$33,547,851	\$34,296,918	\$34,698,297	\$36,300,133	2%	5%
Student Instructional Support						
Certified Salaries (110)	\$2,267,810	\$2,208,165	\$2,460,995	\$2,541,501	3%	3%
Noncertified Salaries (120)	\$1,170,675	\$1,129,819	\$1,217,727	\$1,338,758	3%	10%
Group Health Insurance (222)	\$535,361	\$467,994	\$445,959	\$418,448	-6%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$178,178	\$180,297	\$215,425	\$232,958	7%	8%
Social Security-Certified Employee Retirement (212)	\$168,087	\$163,634	\$177,435	\$183,245	2%	3%
Public Employees Retirement Fund (214)	\$79,758	\$89,206	\$113,751	\$143,563	16%	26%
Social Security-Noncertified Employee Retirement (211)	\$79,365	\$79,532	\$85,213	\$94,834	5%	11%
Severance/Early Retirement Pay (213)	\$35,668	\$25,628	\$29,572	\$76,362	21%	158%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$58,570	\$58,278	\$52,976	\$55,007	-2%	4%
Operational Supplies (611)	\$22,267	\$71,809	\$28,693	\$36,103	13%	26%
Purchased Professional and Technical Statistical Services (317)	\$17,751	\$31,359	\$20,615	\$22,298	6%	8%
Workers Compensation Insurance (225)	\$12,299	\$9,468	\$16,643	\$15,079	5%	-9%
Purchased Professional and Technical Pupil Services (313)	\$200	\$19,750	\$25,568	\$13,442	186%	-47%
Nonlicensed Employees Temporary Salaries (136)	\$12,284	\$6,715	\$10,412	\$12,771	1%	23%
Group Life Insurance (221)	\$7,567	\$7,017	\$8,135	\$8,935	4%	10%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$17,692	\$15,625	\$12,702	\$8,624	-16%	-32%
Travel (580)	\$3,808	\$4,251	\$7,016	\$7,415	18%	6%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$4,043	N/A	N/A
Terminal Leave (125)	\$0	\$0	\$11,139	\$1,055	N/A	-91%
Overtime Salaries (140)	\$0	\$0	\$73	\$649	N/A	> 500%
Licensed Employees Temporary Salaries (135)	\$0	\$1,142	\$3,068	\$246	N/A	-92%
Dues and Fees (810)	\$0	\$422	\$682	\$122	N/A	-82%

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Center Grove Com Sch Corp (4205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Stipends (131)	\$0	\$50,353	\$0	\$15	N/A	N/A
Unemployment compensation (230)	\$9,071	\$2,478	\$0	\$9	-82%	N/A
Other Purchased Professional and Technical Services (319)	\$5,850	\$5,922	\$90	\$0	-100%	-100%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$1,458	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$4,683,717	\$4,628,864	\$4,943,888	\$5,215,481	3%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$5,260,051	\$5,049,271	\$5,198,353	\$5,235,780	0%	1%
Food Purchases (614)	\$1,337,914	\$1,372,043	\$1,475,251	\$1,517,457	3%	3%
Heating and Cooling for Buildings - Electricity (621)	\$1,353,156	\$1,313,293	\$1,321,683	\$1,336,325	0%	1%
Operational Supplies (611)	\$731,393	\$557,680	\$555,698	\$696,687	-1%	25%
Group Health Insurance (222)	\$654,069	\$634,051	\$606,155	\$635,411	-1%	5%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$109,199	\$631,501	N/A	478%
Public Employees Retirement Fund (214)	\$373,850	\$414,062	\$497,787	\$565,539	11%	14%
Purchased Property Services; Cleaning Services (420)	\$30,345	\$135,985	\$371,519	\$508,776	102%	37%
Gasoline and Lubricants (613)	\$419,594	\$472,976	\$584,743	\$503,700	5%	-14%
Certified Salaries (110)	\$542,257	\$431,034	\$411,983	\$463,175	-4%	12%
Social Security-Noncertified Employee Retirement (211)	\$393,530	\$386,537	\$385,723	\$393,127	0%	2%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$293,266	\$226,263	\$402,050	\$338,580	4%	-16%
Heating and Cooling for Buildings - Gas (622)	\$302,786	\$262,686	\$233,204	\$301,461	0%	29%
Light and Power - Other than Heating and Cooling (625)	\$75,440	\$177,062	\$175,773	\$271,836	38%	55%
Workers Compensation Insurance (225)	\$204,118	\$154,637	\$243,051	\$202,572	0%	-17%
Utility Services Water and Sewage (411)	\$193,775	\$255,774	\$244,543	\$201,939	1%	-17%
Purchased Property Services; Repairs and Maintenance Services (430)	\$139,157	\$81,851	\$100,277	\$147,490	1%	47%
Telephone (531)	\$129,337	\$95,155	\$108,419	\$118,804	-2%	10%
Overtime Salaries (140)	\$52,908	\$57,818	\$63,340	\$112,423	21%	77%
Nonlicensed Employees Temporary Salaries (136)	\$242,084	\$247,043	\$159,620	\$97,802	-20%	-39%
Stipends (131)	\$0	\$110,866	\$32,433	\$84,543	N/A	161%
Other Group Insurance - dental, vision, accident, long term disabilty (224)	\$65,928	\$63,506	\$68,786	\$71,731	2%	4%
Travel (580)	\$7,996	\$23,331	\$40,105	\$57,235	64%	43%
Purchased Professional and Technnical Board of Education Services (318)	\$64,390	\$46,584	\$32,286	\$56,094	-3%	74%
Dues and Fees (810)	\$40,051	\$50,569	\$46,155	\$54,426	8%	18%
Tires and Repairs (612)	\$27,799	\$35,388	\$19,460	\$48,707	15%	150%
Utility Services Removal of Refuse and Garbage (412)	\$39,239	\$38,669	\$40,891	\$41,734	2%	2%
Other Purchased Professional and Technical Services (319)	\$36,549	\$32,524	\$33,135	\$36,958	0%	12%
Teacher Retirement Fund, After 7-1-95 (216)	\$25,382	\$30,233	\$29,488	\$32,876	7%	11%

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Social Security-Certified Employee Retirement (212)	\$39,142	\$32,648	\$28,470	\$30,454	-6%	7%
Equipment (730)	\$216,790	\$192,762	\$46,629	\$26,018	-41%	-44%
Purchased Property Services; Rentals (440)	\$29,154	\$22,569	\$23,972	\$24,219	-5%	1%
Purchased Services; Student Transportation Services (510)	\$38,161	\$25,007	\$14,957	\$23,258	-12%	56%
Severance/Early Retirement Pay (213)	\$12,116	\$19,111	\$15,135	\$20,072	13%	33%
Miscellaneous Objects (876 to 899)	\$88,415	\$5,130	\$139,818	\$18,311	-33%	-87%
Terminal Leave (125)	\$0	\$0	\$9,049	\$16,561	N/A	83%
Other General Supplies (615, 660 to 689)	\$13,534	\$14,025	\$14,434	\$16,331	5%	13%
Board Members Compensation (115)	\$11,400	\$18,640	\$16,450	\$14,700	7%	-11%
Group Life Insurance (221)	\$10,372	\$10,138	\$11,312	\$10,559	0%	-7%
Purchased Professional and Technical Staff Services (314)	\$10,300	\$15,872	\$8,113	\$9,309	-2%	15%
Advertising (540)	\$7,784	\$8,729	\$8,304	\$8,240	1%	-1%
Awards (875)	\$2,930	\$6,017	-\$197	\$5,874	19%	N/A
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$5,000	N/A	N/A
Unemployment compensation (230)	\$58,645	\$20,405	\$7,127	\$3,790	-50%	-47%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,327	\$3,689	\$3,598	\$3,599	-19%	0%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,998	\$0	\$12,313	\$2,697	-28%	-78%
Postage and Postage Machine Rental (532)	\$1,742	\$1,690	\$1,762	\$1,692	-1%	-4%
Periodicals (650)	\$557	\$2,011	\$1,578	\$1,639	31%	4%
Official Bond Premiums (525)	\$518	\$1,597	\$1,105	\$1,052	19%	-5%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$425	N/A	N/A
Printing and Binding (550)	\$4,929	\$0	\$0	\$133	-59%	N/A
Computer Hardware (741)	\$0	\$0	\$0	\$50	N/A	N/A
Vehicles (731)	\$813,131	\$950,214	\$3,264	\$0	-100%	-100%
Bank Service Charges (871)	\$5,657	\$4,962	\$3,011	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$3,632	\$2,889	\$500	\$0	-100%	-100%
Overhead and Operational Total	\$14,423,596	\$14,114,997	\$13,961,816	\$15,008,669	1%	7%
Nonoperational						
Redemption of Principal (831)	\$10,090,245	\$10,348,331	\$14,179,113	\$11,830,329	4%	-17%
Buildings (720)	\$1,458,449	\$2,051,250	\$2,052,266	\$2,943,211	19%	43%
Interest on Bonds or Notes (832)	\$4,267,707	\$3,946,414	\$3,617,865	\$2,566,016	-12%	-29%
Other Purchased Professional and Technical Services (319)	\$168,626	\$170,910	\$413,653	\$1,587,976	75%	284%
Computer Hardware (741)	\$1,481,398	\$1,503,362	\$1,213,533	\$1,324,951	-3%	9%
Certified Salaries (110)	\$184,536	\$162,007	\$519,833	\$837,291	46%	61%
Purchased Property Services; Repairs and Maintenance Services (430)	\$313,123	\$409,697	\$488,544	\$663,203	21%	36%

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Center Grove Com Sch Corp (4205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Property Services; Construction Services (450)	\$469	\$76,963	\$97,585	\$600,114	498%	> 500%
Improvements Other Than Buildings (715)	\$200,512	\$262,519	\$545,000	\$583,314	31%	7%
Purchased Property Services; Rentals (440)	\$533,143	\$459,319	\$396,079	\$421,887	-6%	7%
Equipment (730)	\$1,029,286	\$829,405	\$927,332	\$409,207	-21%	-56%
Noncertified Salaries (120)	\$0	\$0	\$111,044	\$209,683	N/A	89%
Operational Supplies (611)	\$137,685	\$165,293	\$201,959	\$188,289	8%	-7%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$22,672	\$125,192	\$354,171	\$181,801	68%	-49%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$214,178	\$112,201	N/A	-48%
Stipends (131)	\$0	\$3,508	\$25,686	\$95,201	N/A	271%
Teacher Retirement Fund, After 7-1-95 (216)	\$66,941	\$64,683	\$69,729	\$74,563	3%	7%
Social Security-Certified Employee Retirement (212)	\$60,295	\$57,787	\$59,850	\$63,562	1%	6%
Connectivity (744)	\$0	\$0	\$0	\$62,598	N/A	N/A
Group Health Insurance (222)	\$32,573	\$30,271	\$25,797	\$24,041	-7%	-7%
Social Security-Noncertified Employee Retirement (211)	\$18,793	\$18,489	\$20,484	\$19,156	0%	-6%
Dues and Fees (810)	\$9,759	\$10,509	\$9,149	\$9,299	-1%	2%
Severance/Early Retirement Pay (213)	\$3,262	\$2,492	\$2,595	\$5,097	12%	96%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,241	\$4,875	\$4,561	\$4,639	-3%	2%
Workers Compensation Insurance (225)	\$4,055	\$3,160	\$5,225	\$4,395	2%	-16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,727	\$3,869	\$2,332	\$2,133	-13%	-9%
Other Technology Hardware (746)	\$10,445	\$189,535	\$57,103	\$1,680	-37%	-97%
Group Life Insurance (221)	\$468	\$471	\$493	\$658	9%	33%
Unemployment compensation (230)	\$1,490	\$0	\$324	\$340	-31%	5%
Public Employees Retirement Fund (214)	\$284	\$149	\$179	\$94	-24%	-48%
Licensed Employees Temporary Salaries (135)	\$652,855	\$639,929	\$309,327	\$0	-100%	-100%
Wireless Equipment (743)	\$49,584	\$0	\$417	\$0	-100%	-100%
Vehicles (731)	\$0	\$80,000	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$1,938	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$0	\$15,273	\$0	N/A	-100%
Nonlicensed Employees Temporary Salaries (136)	\$245,813	\$245,182	\$147,601	\$0	-100%	-100%
Overtime Salaries (140)	\$0	\$0	\$240	\$0	N/A	-100%
Nonoperational Total	\$21,055,372	\$21,865,570	\$26,088,520	\$24,826,928	4%	-5%
Grand Total	\$73,710,536	\$74,906,348	\$79,692,521	\$81,351,210	2%	2%