

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Center Grove Com Sch Corp (4205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$20,090,202	\$20,832,311	\$21,757,995	\$21,026,663	1.1%	-3.4%
Non - Certified Salaries	120	\$2,396,798	\$2,589,006	\$2,987,312	\$2,971,689	5.5%	-0.5%
Group Health Insurance	222	\$2,611,069	\$2,698,118	\$2,677,703	\$2,801,649	1.8%	4.6%
Teacher Retirement Fund, After 7-1-95	216	\$1,311,691	\$1,381,756	\$1,499,406	\$1,595,907	5.0%	6.4%
Social Security Certified	212	\$1,493,495	\$1,513,259	\$1,591,858	\$1,556,033	1.0%	-2.3%
Transfer Tuition to Ed. Service Agencies Within State	564	\$1,149,231	\$1,082,405	\$1,072,131	\$1,159,223	0.2%	8.1%
Repairs and Maintenance Services	430	\$461,996	\$577,696	\$782,050	\$708,976	11.3%	-9.3%
Textbooks	630	\$788,925	\$726,960	\$433,942	\$707,000	-2.7%	62.9%
Stipends	131	\$471,212	\$35,105	\$96,134	\$557,355	4.3%	479.8%
Licensed Employees	135	\$550,044	\$504,829	\$463,523	\$425,231	-6.2%	-8.3%
Operational Supplies	611	\$358,940	\$481,412	\$360,951	\$364,661	0.4%	1.0%
Severance/Early Retirement Pay	213	\$293,098	\$289,898	\$311,265	\$347,916	4.4%	11.8%
Other Group Insurance Authorized by Statute	224	\$300,939	\$304,702	\$304,826	\$313,213	1.0%	2.8%
Social Security Noncertified	211	\$192,791	\$202,528	\$235,156	\$243,263	6.0%	3.4%
Nonlicensed Employees	136	\$177,652	\$171,032	\$197,954	\$240,198	7.8%	21.3%
Connectivity	744	\$272,937	\$159,898	\$165,577	\$229,000	-4.3%	38.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$248,520	\$230,254	\$223,877	\$189,467	-6.6%	-15.4%
Travel	580	\$59,289	\$67,576	\$81,791	\$157,494	27.7%	92.6%
Computer Hardware	741	\$310,929	\$74,245	\$213,403	\$146,727	-17.1%	-31.2%
Workers Compensation Insurance	225	\$89,181	\$146,055	\$124,185	\$130,676	10.0%	5.2%
Public Employees Retirement Fund	214	\$81,711	\$110,593	\$129,249	\$114,725	8.9%	-11.2%
Content	747	\$100,913	\$59,475	\$58,165	\$112,814	2.8%	94.0%
Other Technology Hardware	746	\$58,386	\$62,624	\$165,916	\$91,085	11.8%	-45.1%
Transfer Tuition - Other	569	\$14,021	\$12,012	\$61,725	\$89,128	58.8%	44.4%
Other Professional and Technical Services	319	\$92,103	\$54,450	\$35,025	\$56,691	-11.4%	61.9%
Library Books	640	\$46,630	\$39,159	\$50,691	\$51,053	2.3%	0.7%
Instructional Programs Improvement Services	312	\$55,637	\$95,745	\$32,310	\$47,857	-3.7%	48.1%
Group Life Insurance	221	\$37,507	\$39,461	\$39,030	\$38,639	0.7%	-1.0%
Distance Learning Equipment	742	\$4,990	\$5,605	\$590	\$36,750	64.7%	6128.9%
Wireless Equipment	743	\$6,800	\$10,030	\$0	\$33,560	49.0%	NA
Instruction Services	311	\$43,959	\$50,500	\$53,500	\$22,175	-15.7%	-58.6%
Equipment	730	\$28,718	\$12,704	\$6,316	\$20,774	-7.8%	228.9%
Statistical Services	317	\$7,146	\$8,552	\$18,576	\$15,141	20.6%	-18.5%
Bank Service Charges	871	\$15,423	\$11,999	\$13,144	\$11,438	-7.2%	-13.0%
Transfer Tuition to Private Sources	563	\$0	\$0	\$3,735	\$8,925	NA	139.0%
Dues and Fees	810	\$6,056	\$4,865	\$6,626	\$8,084	7.5%	22.0%
Periodicals	650	\$7,934	\$6,989	\$4,697	\$4,534	-13.1%	-3.5%
Terminal Leave	125	\$0	\$8,395	\$20,546	\$3,584	NA	-82.6%
Professional Development	748	\$6,563	\$16,159	\$2,067	\$2,347	-22.7%	13.5%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Center Grove Com Sch Corp (4205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Transportation Services	510	\$82	\$88	\$7,770	\$241	30.9%	-96.9%
Overtime Salaries	140	\$200	\$630	\$284	\$72	-22.4%	-74.5%
Other Supplies and Materials	615, 660 - 689	\$3,705	\$3,311	\$908	\$0	-100.0%	-100.0%
Pupil Services	313	\$690	\$0	\$6,238	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$17,227	\$0	\$0	NA	NA
Seldom or Non-Recurring Purchases	873	\$35,850	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$12,954	-\$1,323	\$1,988	-\$591	NA	-129.7%
Student Academic Achievement Total		\$34,296,918	\$34,698,297	\$36,300,133	\$36,641,364	1.7%	0.9%
Student Instructional Support							
Certified Salaries	110	\$2,208,165	\$2,460,995	\$2,541,501	\$2,639,618	4.6%	3.9%
Non - Certified Salaries	120	\$1,129,819	\$1,217,727	\$1,338,758	\$1,364,690	4.8%	1.9%
Group Health Insurance	222	\$467,994	\$445,959	\$418,448	\$455,079	-0.7%	8.8%
Teacher Retirement Fund, After 7-1-95	216	\$180,297	\$215,425	\$232,958	\$248,759	8.4%	6.8%
Social Security Certified	212	\$163,634	\$177,435	\$183,245	\$191,441	4.0%	4.5%
Public Employees Retirement Fund	214	\$89,206	\$113,751	\$143,563	\$162,779	16.2%	13.4%
Severance/Early Retirement Pay	213	\$25,628	\$29,572	\$76,362	\$121,196	47.5%	58.7%
Social Security Noncertified	211	\$79,532	\$85,213	\$94,834	\$98,414	5.5%	3.8%
Stipends	131	\$50,353	\$0	\$15	\$67,612	7.6%	448553.0%
Other Group Insurance Authorized by Statute	224	\$58,278	\$52,976	\$55,007	\$55,214	-1.3%	0.4%
Operational Supplies	611	\$71,809	\$28,693	\$36,103	\$36,726	-15.4%	1.7%
Statistical Services	317	\$31,359	\$20,615	\$22,298	\$23,946	-6.5%	7.4%
Workers Compensation Insurance	225	\$9,468	\$16,643	\$15,079	\$16,111	14.2%	6.8%
Travel	580	\$4,251	\$7,016	\$7,415	\$11,390	27.9%	53.6%
Group Life Insurance	221	\$7,017	\$8,135	\$8,935	\$9,098	6.7%	1.8%
Nonlicensed Employees	136	\$6,715	\$10,412	\$12,771	\$7,894	4.1%	-38.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,625	\$12,702	\$8,624	\$7,279	-17.4%	-15.6%
Pupil Services	313	\$19,750	\$25,568	\$13,442	\$2,000	-43.6%	-85.1%
Terminal Leave	125	\$0	\$11,139	\$1,055	\$1,057	NA	0.3%
Staff Services	314	\$0	\$0	\$4,043	\$1,020	NA	-74.8%
Other Professional and Technical Services	319	\$5,922	\$90	\$0	\$300	-52.6%	NA
Dues and Fees	810	\$422	\$682	\$122	\$230	-14.1%	88.5%
Licensed Employees	135	\$1,142	\$3,068	\$246	\$96	-46.1%	-60.7%
Unemployment Insurance	230	\$2,478	\$0	\$9	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$0	\$73	\$649	\$0	NA	-100.0%
Student Instructional Support Total		\$4,628,864	\$4,943,888	\$5,215,481	\$5,521,951	4.5%	5.9%
Overhead and Operational							

Trends in School Corporation Expenditures by Object

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Center Grove Com Sch Corp (4205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$5,049,271	\$5,198,353	\$5,235,780	\$5,384,348	1.6%	2.8%
Food Purchases	614	\$1,372,043	\$1,475,251	\$1,517,457	\$1,654,204	4.8%	9.0%
Heating and Cooling for Buildings - Electricity	621	\$1,313,293	\$1,321,683	\$1,336,325	\$1,364,020	1.0%	2.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$109,199	\$631,501	\$992,838	NA	57.2%
Group Health Insurance	222	\$634,051	\$606,155	\$635,411	\$658,174	0.9%	3.6%
Public Employees Retirement Fund	214	\$414,062	\$497,787	\$565,539	\$618,520	10.6%	9.4%
Operational Supplies	611	\$557,680	\$555,698	\$696,687	\$617,121	2.6%	-11.4%
Cleaning Services	420	\$135,985	\$371,519	\$508,776	\$607,575	45.4%	19.4%
Gasoline and Lubricants	613	\$472,976	\$584,743	\$503,700	\$469,306	-0.2%	-6.8%
Certified Salaries	110	\$431,034	\$411,983	\$463,175	\$452,854	1.2%	-2.2%
Social Security Noncertified	211	\$386,537	\$385,723	\$393,127	\$412,869	1.7%	5.0%
Light and Power - Other Than Heating and Cooling	625	\$177,062	\$175,773	\$271,836	\$382,560	21.2%	40.7%
Insurance	520	\$226,263	\$402,050	\$338,580	\$320,093	9.1%	-5.5%
Water and Sewage	411	\$255,774	\$244,543	\$201,939	\$253,907	-0.2%	25.7%
Heating and Cooling for Buildings - Gas	622	\$262,686	\$233,204	\$301,461	\$241,325	-2.1%	-19.9%
Workers Compensation Insurance	225	\$154,637	\$243,051	\$202,572	\$201,742	6.9%	-0.4%
Stipends	131	\$110,866	\$32,433	\$84,543	\$197,490	15.5%	133.6%
Repairs and Maintenance Services	430	\$81,851	\$100,277	\$147,490	\$156,841	17.7%	6.3%
Nonlicensed Employees	136	\$247,043	\$159,620	\$97,802	\$123,464	-15.9%	26.2%
Telephone	531	\$95,155	\$108,419	\$118,804	\$114,829	4.8%	-3.3%
Overtime Salaries	140	\$57,818	\$63,340	\$112,423	\$99,783	14.6%	-11.2%
Other Group Insurance Authorized by Statute	224	\$63,506	\$68,786	\$71,731	\$72,268	3.3%	0.7%
Dues and Fees	810	\$50,569	\$46,155	\$54,426	\$66,068	6.9%	21.4%
Travel	580	\$23,331	\$40,105	\$57,235	\$54,276	23.5%	-5.2%
Removal of Refuse and Garbage	412	\$38,669	\$40,891	\$41,734	\$51,170	7.3%	22.6%
Other Professional and Technical Services	319	\$32,524	\$33,135	\$36,958	\$50,966	11.9%	37.9%
Board of Education Services	318	\$46,584	\$32,286	\$56,094	\$45,341	-0.7%	-19.2%
Tires and Repairs	612	\$35,388	\$19,460	\$48,707	\$43,683	5.4%	-10.3%
Severance/Early Retirement Pay	213	\$19,111	\$15,135	\$20,072	\$38,271	19.0%	90.7%
Teacher Retirement Fund, After 7-1-95	216	\$30,233	\$29,488	\$32,876	\$33,240	2.4%	1.1%
Social Security Certified	212	\$32,648	\$28,470	\$30,454	\$29,579	-2.4%	-2.9%
Student Transportation Services	510	\$25,007	\$14,957	\$23,258	\$25,599	0.6%	10.1%
Rentals	440	\$22,569	\$23,972	\$24,219	\$25,121	2.7%	3.7%
Staff Services	314	\$15,872	\$8,113	\$9,309	\$21,262	7.6%	128.4%
Other Supplies and Materials	615, 660 - 689	\$14,025	\$14,434	\$16,331	\$15,132	1.9%	-7.3%
Board Member Compensation	115	\$18,640	\$16,450	\$14,700	\$13,600	-7.6%	-7.5%
Content	747	\$0	\$12,313	\$2,697	\$10,916	NA	304.7%
Group Life Insurance	221	\$10,138	\$11,312	\$10,559	\$9,534	-1.5%	-9.7%
Terminal Leave	125	\$0	\$9,049	\$16,561	\$8,427	NA	-49.1%
Equipment	730	\$192,762	\$46,629	\$26,018	\$8,303	-54.4%	-68.1%

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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
Advertising	540	\$8,729	\$8,304	\$8,240	\$7,571	-3.5%	-8.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,689	\$3,598	\$3,599	\$3,777	0.6%	4.9%
Periodicals	650	\$2,011	\$1,578	\$1,639	\$1,701	-4.1%	3.8%
Miscellaneous Objects	876 - 899	\$5,130	\$139,818	\$18,311	\$1,700	-24.1%	-90.7%
Postage and Postage Machine Rental	532	\$1,690	\$1,762	\$1,692	\$1,388	-4.8%	-18.0%
Awards	875	\$6,017	-\$197	\$5,874	\$1,064	-35.2%	-81.9%
Printing and Binding	550	\$0	\$0	\$133	\$844	NA	535.4%
Unemployment Insurance	230	\$20,405	\$7,127	\$3,790	\$688	-57.2%	-81.9%
Official Bond Premiums	525	\$1,597	\$1,105	\$1,052	\$618	-21.1%	-41.3%
Vehicles	731	\$950,214	\$3,264	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$0	\$50	\$0	NA	-100.0%
Bank Service Charges	871	\$4,962	\$3,011	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$2,889	\$500	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$0	\$425	\$0	NA	-100.0%
Judgments Against the School Corporation	820	\$0	\$0	\$5,000	\$0	NA	-100.0%
Overhead and Operational Total		\$14,114,997	\$13,961,816	\$15,008,669	\$15,965,970	3.1%	6.4%
Non Operational							
Construction Services	450	\$76,963	\$97,585	\$600,114	\$16,098,935	280.3%	2582.6%
Redemption of Principal	831	\$10,348,331	\$14,179,113	\$11,830,329	\$10,027,311	-0.8%	-15.2%
Interest	832	\$3,946,414	\$3,617,865	\$2,566,016	\$3,671,043	-1.8%	43.1%
Computer Hardware	741	\$1,503,362	\$1,213,533	\$1,324,951	\$2,180,718	9.7%	64.6%
Buildings	720	\$2,051,250	\$2,052,266	\$2,943,211	\$1,915,358	-1.7%	-34.9%
Other Professional and Technical Services	319	\$170,910	\$413,653	\$1,587,976	\$1,065,619	58.0%	-32.9%
Equipment	730	\$829,405	\$927,332	\$409,207	\$889,840	1.8%	117.5%
Certified Salaries	110	\$162,007	\$519,833	\$837,291	\$816,603	49.8%	-2.5%
Repairs and Maintenance Services	430	\$409,697	\$488,544	\$663,203	\$696,441	14.2%	5.0%
Improvements Other Than Buildings	715	\$262,519	\$545,000	\$583,314	\$575,787	21.7%	-1.3%
Rentals	440	\$459,319	\$396,079	\$421,887	\$463,560	0.2%	9.9%
Non - Certified Salaries	120	\$0	\$111,044	\$209,683	\$308,448	NA	47.1%
Operational Supplies	611	\$165,293	\$201,959	\$188,289	\$282,244	14.3%	49.9%
Content	747	\$125,192	\$354,171	\$181,801	\$192,234	11.3%	5.7%
Stipends	131	\$3,508	\$25,686	\$95,201	\$107,534	135.3%	13.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$214,178	\$112,201	\$104,757	NA	-6.6%
Other Technology Hardware	746	\$189,535	\$57,103	\$1,680	\$95,560	-15.7%	5588.1%
Teacher Retirement Fund, After 7-1-95	216	\$64,683	\$69,729	\$74,563	\$75,632	4.0%	1.4%
Social Security Certified	212	\$57,787	\$59,850	\$63,562	\$61,822	1.7%	-2.7%
Wireless Equipment	743	\$0	\$417	\$0	\$55,000	NA	NA
Group Health Insurance	222	\$30,271	\$25,797	\$24,041	\$37,390	5.4%	55.5%

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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
Social Security Noncertified	211	\$18,489	\$20,484	\$19,156	\$27,483	10.4%	43.5%
Dues and Fees	810	\$10,509	\$9,149	\$9,299	\$14,667	8.7%	57.7%
Pupil Services	313	\$0	\$0	\$0	\$11,232	NA	NA
Severance/Early Retirement Pay	213	\$2,492	\$2,595	\$5,097	\$8,858	37.3%	73.8%
Connectivity	744	\$0	\$0	\$62,598	\$6,448	NA	-89.7%
Insurance	520	\$0	\$0	\$0	\$5,702	NA	NA
Public Employees Retirement Fund	214	\$149	\$179	\$94	\$5,138	142.3%	5377.8%
Workers Compensation Insurance	225	\$3,160	\$5,225	\$4,395	\$4,910	11.6%	11.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,875	\$4,561	\$4,639	\$3,817	-5.9%	-17.7%
Other Group Insurance Authorized by Statute	224	\$3,869	\$2,332	\$2,133	\$3,420	-3.0%	60.4%
Nonlicensed Employees	136	\$245,182	\$147,601	\$0	\$2,950	-66.9%	NA
Group Life Insurance	221	\$471	\$493	\$658	\$683	9.7%	3.7%
Licensed Employees	135	\$639,929	\$309,327	\$0	\$281	-85.5%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$200	NA	NA
Land and Easements	710	\$0	\$15,273	\$0	\$0	NA	NA
Vehicles	731	\$80,000	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$0	\$240	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$324	\$340	\$0	NA	-100.0%
Non Operational Total		\$21,865,570	\$26,088,520	\$24,826,928	\$39,817,625	16.2%	60.4%
Grand Total		\$74,906,348	\$79,692,521	\$81,351,210	\$97,946,910	6.9%	20.4%