

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Culver Community Schools Corp (5455)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,383,004	\$3,314,916	\$3,452,166	\$3,124,211	-2%	-9%
Group Health Insurance (222)	\$695,199	\$572,312	\$619,539	\$526,682	-7%	-15%
Noncertified Salaries (120)	\$373,749	\$330,632	\$404,499	\$447,298	5%	11%
Social Security-Certified Employee Retirement (212)	\$256,063	\$245,819	\$253,239	\$231,208	-3%	-9%
Purchased Professional and Technical Pupil Services (313)	\$703,713	\$574,291	\$313,495	\$209,807	-26%	-33%
Teacher Retirement Fund, After 7-1-95 (216)	\$183,746	\$198,093	\$220,726	\$194,476	1%	-12%
Other Technology Hardware (746)	\$126,523	\$119,654	\$118,780	\$127,023	0%	7%
Operational Supplies (611)	\$101,910	\$208,205	\$177,913	\$64,954	-11%	-63%
Other Purchased Professional and Technical Services (319)	\$68,874	\$72,246	\$68,390	\$60,835	-3%	-11%
Public Employees Retirement Fund (214)	\$37,492	\$35,720	\$48,089	\$53,778	9%	12%
Licensed Employees Temporary Salaries (135)	\$86,362	\$40,478	\$63,800	\$51,253	-12%	-20%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$54,279	\$49,491	\$46,744	\$43,185	-6%	-8%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$50,878	\$60,055	\$73,000	\$40,848	-5%	-44%
Social Security-Noncertified Employee Retirement (211)	\$31,511	\$27,405	\$39,093	\$34,462	2%	-12%
Unemployment compensation (230)	\$965	\$6,703	\$3,194	\$28,906	134%	> 500%
Travel (580)	\$17,109	\$25,435	\$32,587	\$24,166	9%	-26%
Severance/Early Retirement Pay (213)	\$23,172	\$16,566	\$16,766	\$14,072	-12%	-16%
Group Life Insurance (221)	\$6,850	\$8,613	\$10,029	\$9,226	8%	-8%
Purchased Property Services; Rentals (440)	\$0	\$6,000	\$6,000	\$9,000	N/A	50%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$12,590	\$10,620	\$9,412	\$7,955	-11%	-15%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$6,566	\$6,936	\$7,269	\$7,269	3%	0%
Awards (875)	\$8,100	\$8,100	\$9,526	\$3,080	-21%	-68%
Purchased Professional and Technical Instruction Services (311)	\$878	\$1,792	\$760	\$1,996	23%	163%
Computer Hardware (741)	\$10,368	\$86,701	\$105,262	\$1,702	-36%	-98%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$40	\$48	\$223	N/A	366%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$500	\$0	N/A	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$9,392	\$1,865	\$700	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$6,030	\$1,338	\$330	\$0	-100%	-100%
Equipment (730)	\$6,709	\$9,216	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$176	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$6,262,210	\$6,039,242	\$6,101,855	\$5,317,616	-4%	-13%
Student Instructional Support						
Certified Salaries (110)	\$609,379	\$571,729	\$750,977	\$756,866	6%	1%
Noncertified Salaries (120)	\$232,836	\$239,565	\$218,213	\$215,251	-2%	-1%

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Group Health Insurance (222)	\$170,403	\$178,174	\$150,036	\$174,441	1%	16%
Social Security-Certified Employee Retirement (212)	\$46,198	\$41,972	\$56,545	\$53,777	4%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$41,187	\$38,473	\$48,158	\$49,021	4%	2%
Public Employees Retirement Fund (214)	\$29,589	\$32,888	\$31,879	\$33,943	3%	6%
Social Security-Noncertified Employee Retirement (211)	\$19,584	\$21,175	\$19,296	\$19,939	0%	3%
Severance/Early Retirement Pay (213)	\$29,775	\$33,901	\$33,939	\$16,970	-13%	-50%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,732	\$6,850	\$9,622	\$8,870	7%	-8%
Travel (580)	\$5,471	\$8,260	\$12,708	\$6,879	6%	-46%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,644	\$1,838	\$1,590	\$1,970	5%	24%
Group Life Insurance (221)	\$1,752	\$1,962	\$1,905	\$1,762	0%	-7%
Operational Supplies (611)	\$2,877	\$2,883	\$4,058	\$1,020	-23%	-75%
Other Purchased Professional and Technical Services (319)	\$15	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$6,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$700	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,204,141	\$1,179,669	\$1,338,926	\$1,340,709	3%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$985,140	\$864,978	\$860,608	\$861,427	-3%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$269,476	\$337,976	\$252,764	\$315,169	4%	25%
Operational Supplies (611)	\$282,874	\$315,689	\$285,556	\$287,329	0%	1%
Group Health Insurance (222)	\$318,215	\$294,235	\$206,154	\$224,990	-8%	9%
Light and Power - Other than Heating and Cooling (625)	\$211,394	\$243,293	\$186,363	\$188,114	-3%	1%
Vehicles (731)	\$150,046	\$365,792	\$0	\$165,514	2%	N/A
Heating and Cooling for Buildings - Gas (622)	\$122,944	\$97,427	\$125,625	\$162,326	7%	29%
Gasoline and Lubricants (613)	\$131,275	\$143,213	\$121,596	\$146,348	3%	20%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$95,126	\$110,413	\$116,835	\$131,194	8%	12%
Certified Salaries (110)	\$108,059	\$111,059	\$111,059	\$106,932	0%	-4%
Public Employees Retirement Fund (214)	\$88,679	\$96,935	\$102,341	\$106,232	5%	4%
Social Security-Noncertified Employee Retirement (211)	\$65,117	\$64,680	\$64,884	\$63,730	-1%	-2%
Equipment (730)	\$84,586	\$86,368	\$42,104	\$49,884	-12%	18%
Other Purchased Professional and Technical Services (319)	\$17,938	\$22,226	\$7,305	\$42,327	24%	479%
Utility Services Water and Sewage (411)	\$53,709	\$57,476	\$36,682	\$32,416	-12%	-12%
Travel (580)	\$18,768	\$18,670	\$20,451	\$20,953	3%	2%
Board Members Compensation (115)	\$14,000	\$13,750	\$14,000	\$14,000	0%	0%
Utility Services Removal of Refuse and Garbage (412)	\$9,820	\$10,017	\$10,322	\$13,379	8%	30%
Social Security-Certified Employee Retirement (212)	\$8,203	\$8,286	\$8,391	\$8,305	0%	-1%

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Severance/Early Retirement Pay (213)	\$6,831	\$7,912	\$8,190	\$4,095	-12%	-50%
Advertising (540)	\$2,921	\$2,842	\$1,957	\$4,067	9%	108%
Telephone (531)	\$6,644	\$2,424	\$4,037	\$4,003	-12%	-1%
Bank Service Charges (871)	\$724	\$650	\$706	\$2,158	31%	206%
Group Life Insurance (221)	\$1,395	\$1,984	\$1,835	\$1,521	2%	-17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$0	\$1,454	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$522	\$504	\$437	\$444	-4%	1%
Tires and Repairs (612)	\$4,126	\$4,039	\$9,207	\$417	-44%	-95%
Overtime Salaries (140)	\$1,787	\$2,366	\$241	\$324	-35%	34%
Dues and Fees (810)	\$202	\$202	\$183	\$223	2%	22%
Purchased Professional and Technical Staff Services (314)	\$555	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,061,078	\$3,285,407	\$2,599,835	\$2,959,273	-1%	14%
Nonoperational						
Purchased Property Services; Repairs and Maintenance Services (430)	\$352,385	\$1,825,985	\$215,452	\$1,705,668	48%	> 500%
Redemption of Principal (831)	\$905,000	\$995,200	\$1,101,466	\$1,164,670	7%	6%
Interest on Bonds or Notes (832)	\$795,878	\$775,506	\$743,590	\$756,845	-1%	2%
Other Technology Hardware (746)	\$35,871	\$6,575	\$29,656	\$78,691	22%	165%
Certified Salaries (110)	\$70,462	\$70,871	\$76,468	\$66,958	-1%	-12%
Noncertified Salaries (120)	\$42,405	\$36,319	\$28,760	\$42,755	0%	49%
Computer Hardware (741)	\$157,300	\$63,533	\$212,454	\$25,983	-36%	-88%
Other Purchased Professional and Technical Services (319)	\$48,997	\$15,500	\$63,275	\$18,750	-21%	-70%
Connectivity (744)	\$18,840	\$10,504	\$9,300	\$10,313	-14%	11%
Social Security-Certified Employee Retirement (212)	\$5,390	\$5,422	\$5,850	\$5,122	-1%	-12%
Social Security-Noncertified Employee Retirement (211)	\$1,806	\$2,778	\$2,200	\$3,271	16%	49%
Equipment (730)	\$10,844	\$166,665	\$68,666	\$3,253	-26%	-95%
Operational Supplies (611)	-\$4,535	\$8,933	\$333	\$54	N/A	-84%
Telecommunications Equipment (745)	\$5,286	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$0	\$123	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$1,321	\$0	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$0	\$0	\$231	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$29,550	\$10,788	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$26,750	\$134,454	\$155,133	\$0	-100%	-100%
Nonoperational Total	\$2,503,550	\$4,129,156	\$2,712,832	\$3,882,334	12%	43%
Grand Total	\$13,030,978	\$14,633,474	\$12,753,449	\$13,499,933	1%	6%