

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Logansport Community Sch Corp (875)**

<b>Logansport Community Sch Corp (875)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$16,403,859	\$16,245,159	\$16,327,119	\$16,670,622	0%	2%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$3,404,235	\$3,264,854	\$3,604,252	\$4,032,772	4%	12%
Group Health Insurance (222)	\$3,249,230	\$3,049,324	\$2,984,832	\$2,907,276	-3%	-3%
Noncertified Salaries (120)	\$2,716,010	\$2,690,784	\$2,619,678	\$2,315,292	-4%	-12%
Social Security-Certified Employee Retirement (212)	\$1,159,161	\$1,155,835	\$1,168,274	\$1,168,496	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$901,283	\$1,003,898	\$1,260,336	\$1,112,104	5%	-12%
Textbooks (630)	\$316,823	\$470,593	\$607,494	\$740,352	24%	22%
Pre-2008 object code - temporary salaries (header) (130)	\$662,105	\$533,216	\$553,935	\$624,746	-1%	13%
Severance/Early Retirement Pay (213)	\$794,049	\$629,274	\$615,272	\$613,784	-6%	0%
Equipment (730)	\$477,079	\$407,415	\$448,122	\$410,008	-4%	-9%
Public Employees Retirement Fund (214)	\$223,612	\$258,669	\$342,782	\$273,706	5%	-20%
Purchased Professional and Technnical Pupil Services (313)	\$97,677	\$260,720	\$301,723	\$265,271	28%	-12%
Purchased Professional and Technnical Instruction Services (311)	\$25,060	\$14,567	\$165,347	\$255,990	79%	55%
Operational Supplies (611)	\$313,198	\$391,613	\$210,080	\$201,933	-10%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$273,096	\$271,558	\$286,798	\$200,809	-7%	-30%
Social Security-Noncertified Employee Retirement (211)	\$232,497	\$227,811	\$221,488	\$198,413	-4%	-10%
Computer Hardware (741)	\$16	\$119,900	\$203,258	\$168,517	> 500%	-17%
Workers Compensation Insurance (225)	\$0	\$167,755	\$145,344	\$149,300	N/A	3%
Terminal Leave (125)	\$0	\$0	\$0	\$127,206	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$134,776	\$141,346	\$114,106	\$117,428	-3%	3%
Travel (580)	\$46,120	\$59,810	\$81,566	\$113,183	25%	39%
Technology Related Professional Development (748)	\$54,898	\$55,444	\$73,805	\$65,672	5%	-11%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$65,987	\$65,041	\$65,057	\$63,887	-1%	-2%
Group Life Insurance (221)	\$27,384	\$27,048	\$38,628	\$33,457	5%	-13%
Connectivity (744)	\$86,934	\$69,369	\$87,375	\$31,480	-22%	-64%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$31,187	\$21,784	\$31,131	N/A	43%
Library Books (640)	\$30,440	\$31,167	\$33,401	\$29,576	-1%	-11%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$34,372	\$19,141	\$27,091	\$17,231	-16%	-36%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$18,892	\$16,681	\$16,791	\$15,029	-6%	-10%
Other Technology Hardware (746)	\$0	\$0	\$0	\$10,279	N/A	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$8,100	N/A	N/A
Printing and Binding (550)	\$19,980	\$14,659	\$12,604	\$7,863	-21%	-38%
Unemployment compensation (230)	\$27,968	\$23,784	\$17,386	\$7,496	-28%	-57%
Stipends (131)	\$0	\$124,428	\$1,533	\$3,924	N/A	156%
Periodicals (650)	\$11,326	\$4,102	\$2,646	\$2,748	-30%	4%

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Overtime Salaries (140)	\$16,713	\$20,160	\$13,476	\$2,725	-36%	-80%
Other Employee Benefits (241 to 290)	\$1,225	\$1,680	\$2,800	\$735	-12%	-74%
Other Purchased Professional and Technical Services (319)	-\$500	\$0	\$0	\$0	N/A	N/A
Telephone (531)	\$0	\$0	\$113	\$0	N/A	-100%
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$34,678	\$4,101	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$31,860,185</b>	<b>\$31,872,091</b>	<b>\$32,676,295</b>	<b>\$32,998,540</b>	<b>1%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$3,462,539	\$3,355,184	\$3,486,742	\$3,495,055	0%	0%
Noncertified Salaries (120)	\$798,055	\$748,055	\$768,693	\$729,461	-2%	-5%
Group Health Insurance (222)	\$716,990	\$687,622	\$651,954	\$636,237	-3%	-2%
Purchased Professional and Technnical Pupil Services (313)	\$230,805	\$235,865	\$421,961	\$333,215	10%	-21%
Social Security-Certified Employee Retirement (212)	\$246,911	\$241,752	\$250,635	\$247,270	0%	-1%
Licensed Employees Temporary Salaries (135)	\$84,199	\$95,251	\$139,903	\$166,427	19%	19%
Teacher Retirement Fund, After 7-1-95 (216)	\$135,254	\$159,569	\$205,063	\$166,181	5%	-19%
Operational Supplies (611)	\$266,982	\$146,897	\$96,771	\$151,482	-13%	57%
Severance/Early Retirement Pay (213)	\$153,265	\$137,838	\$154,958	\$128,625	-4%	-17%
Public Employees Retirement Fund (214)	\$77,534	\$85,455	\$124,515	\$116,263	11%	-7%
Social Security-Noncertified Employee Retirement (211)	\$64,597	\$61,618	\$66,700	\$67,094	1%	1%
Equipment (730)	\$56,574	\$70,188	\$9,992	\$59,695	1%	497%
Telephone (531)	\$58,528	\$46,729	\$49,936	\$55,168	-1%	10%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$63,964	\$55,847	\$63,176	\$50,541	-6%	-20%
Terminal Leave (125)	\$0	\$0	\$5,155	\$40,225	N/A	> 500%
Workers Compensation Insurance (225)	\$0	\$14,310	\$33,769	\$32,380	N/A	-4%
Travel (580)	\$32,149	\$30,974	\$36,532	\$23,473	-8%	-36%
Pre-2008 object code - temporary salaries (header) (130)	\$25,331	\$47,414	\$76,056	\$22,634	-3%	-70%
Library Books (640)	\$0	\$0	\$0	\$21,450	N/A	N/A
Postage and Postage Machine Rental (532)	\$11,702	\$18,065	\$9,027	\$17,778	11%	97%
Purchased Professional and Technnical Instruction Services (311)	\$0	\$0	\$12,304	\$17,646	N/A	43%
Group Life Insurance (221)	\$6,522	\$6,684	\$10,327	\$14,775	23%	43%
Other Group Insurance - dental, vision, accident, long term disabilty (224)	\$13,811	\$13,914	\$13,988	\$13,537	-1%	-3%
Overtime Salaries (140)	\$146	\$5,702	\$2,395	\$5,989	153%	150%
Printing and Binding (550)	\$5,925	\$10,890	\$9,381	\$4,812	-5%	-49%
Other Purchased Professional and Technical Services (319)	\$4,064	\$4,566	\$4,491	\$4,531	3%	1%
Nonlicensed Employees Temporary Salaries (136)	\$1,500	\$0	\$1,500	\$3,000	19%	100%
Purchased Professional and Technnical Board of Education Services (318)	\$1,166	\$8,012	\$644	\$1,307	3%	103%

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Other General Supplies (615, 660 to 689)	\$0	\$0	\$857	\$818	N/A	-5%
Purchased Professional and Technical Staff Services (314)	\$1,000	\$671	\$557	\$500	-16%	-10%
Dues and Fees (810)	\$1,286	\$561	\$1,494	\$454	-23%	-70%
Periodicals (650)	\$0	\$0	\$0	\$70	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,828	\$5,554	\$0	\$32	-70%	N/A
Unemployment compensation (230)	-\$269	\$235	\$6,315	\$0	N/A	-100%
Other Communication Services (533 to 539)	\$168	\$33	\$98	\$0	-100%	-100%
Advertising (540)	\$0	\$500	\$0	\$0	N/A	N/A
<b>Student Instructional Support Total</b>	<b>\$6,524,525</b>	<b>\$6,295,952</b>	<b>\$6,715,889</b>	<b>\$6,628,123</b>	<b>0%</b>	<b>-1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$2,881,144	\$2,858,363	\$2,978,706	\$2,989,183	1%	0%
Purchased Property Services; Construction Services (450)	\$2,370,493	\$2,368,650	\$1,333,131	\$1,849,523	-6%	39%
Equipment (730)	\$596,049	\$533,975	\$614,662	\$838,335	9%	36%
Food Purchases (614)	\$753,894	\$769,256	\$733,456	\$773,445	1%	5%
Other Public or Private Utility Services (419)	\$737,387	\$660,556	\$680,524	\$748,375	0%	10%
Wireless Equipment (743)	\$0	\$0	\$37,010	\$509,941	N/A	> 500%
Group Health Insurance (222)	\$487,676	\$456,186	\$469,289	\$479,933	0%	2%
Heating and Cooling for Buildings - Electricity (621)	\$330,189	\$451,749	\$443,688	\$446,919	8%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$543,527	\$406,544	\$430,626	\$435,676	-5%	1%
Operational Supplies (611)	\$393,868	\$357,054	\$283,915	\$340,827	-4%	20%
Public Employees Retirement Fund (214)	\$173,696	\$200,889	\$287,515	\$277,392	12%	-4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$185,207	\$358,555	\$594,531	\$247,940	8%	-58%
Social Security-Noncertified Employee Retirement (211)	\$224,234	\$223,048	\$229,771	\$235,256	1%	2%
Gasoline and Lubricants (613)	\$202,842	\$211,277	\$227,519	\$225,368	3%	-1%
Heating and Cooling for Buildings - Gas (622)	\$115,873	\$111,428	\$128,963	\$129,808	3%	1%
Certified Salaries (110)	\$189,158	\$124,764	\$125,139	\$127,850	-9%	2%
Workers Compensation Insurance (225)	\$0	\$78,253	\$118,116	\$118,613	N/A	0%
Vehicles (731)	\$119,555	\$335,441	\$416,161	\$117,755	0%	-72%
Pre-2008 object code - temporary salaries (header) (130)	\$90,996	\$134,463	\$106,654	\$114,673	6%	8%
Licensed Employees Temporary Salaries (135)	\$61,698	\$73,923	\$79,639	\$102,594	14%	29%
Overtime Salaries (140)	\$91,403	\$58,199	\$57,886	\$83,339	-2%	44%
Other General Supplies (615, 660 to 689)	\$91,499	\$86,078	\$76,216	\$78,903	-4%	4%
Severance/Early Retirement Pay (213)	\$56,804	\$79,205	\$60,887	\$62,762	3%	3%
Utility Services Water and Sewage (411)	\$39,479	\$47,035	\$41,973	\$43,929	3%	5%
Utility Services Removal of Refuse and Garbage (412)	\$45,160	\$41,338	\$36,987	\$35,117	-6%	-5%

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Purchased Professional and Technical Board of Education Services (318)	\$30,611	\$26,426	\$26,983	\$33,537	2%	24%
Tires and Repairs (612)	\$13,722	\$25,315	\$19,043	\$33,027	25%	73%
Travel (580)	\$15,876	\$29,399	\$8,251	\$29,319	17%	255%
Printing and Binding (550)	\$847	\$2,406	\$25,103	\$24,865	133%	-1%
Terminal Leave (125)	\$0	\$0	\$0	\$21,409	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$11,314	\$17,165	\$19,104	\$20,461	16%	7%
Telephone (531)	\$20,752	\$20,346	\$22,548	\$18,704	-3%	-17%
Dues and Fees (810)	\$14,932	\$17,489	\$17,829	\$18,009	5%	1%
Social Security-Certified Employee Retirement (212)	\$2,030	\$8,033	\$9,701	\$9,774	48%	1%
Nonlicensed Employees Temporary Salaries (136)	\$13,350	\$9,450	\$8,800	\$9,000	-9%	2%
Postage and Postage Machine Rental (532)	\$10,925	\$7,008	\$5,219	\$6,888	-11%	32%
Group Life Insurance (221)	\$4,248	\$4,368	\$5,053	\$6,141	10%	22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$360	\$3,045	\$4,485	\$3,834	81%	-15%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,706	\$2,177	\$2,368	\$2,503	10%	6%
Other Communication Services (533 to 539)	\$3,977	\$38,591	\$13,259	\$2,474	-11%	-81%
Textbooks (630)	\$160	\$101	\$0	\$16	-44%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$5,342	\$21	\$351	\$5	-82%	-99%
Purchased Services; Student Transportation Services (510)	\$4,784	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$15,311	\$0	\$0	\$0	-100%	N/A
Official Bond Premiums (525)	\$1,638	\$0	\$325	\$0	-100%	-100%
Purchased Professional and Technical Pupil Services (313)	\$5,148	\$0	\$0	\$0	-100%	N/A
Investments (920)	\$248	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$8,266	\$5,039	\$420	\$0	-100%	-100%
<b>Overhead and Operational Total</b>	<b>\$10,967,377</b>	<b>\$11,242,608</b>	<b>\$10,781,805</b>	<b>\$11,653,419</b>	<b>2%</b>	<b>8%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$2,621,111	\$3,271,187	\$4,003,658	\$3,278,280	6%	-18%
Interest on Bonds or Notes (832)	\$1,581,270	\$1,547,371	\$1,401,713	\$1,289,526	-5%	-8%
Noncertified Salaries (120)	\$294,260	\$296,781	\$324,178	\$342,995	4%	6%
Buildings (720)	\$302,711	\$262,013	\$133,916	\$200,051	-10%	49%
Equipment (730)	\$94,174	\$119,612	\$150,094	\$172,368	16%	15%
Miscellaneous Objects (876 to 899)	\$46,976	\$119,078	\$0	\$71,653	11%	N/A
Operational Supplies (611)	\$41,501	\$27,780	\$30,555	\$35,478	-4%	16%
Group Health Insurance (222)	\$35,962	\$34,420	\$33,712	\$34,029	-1%	1%
Social Security-Noncertified Employee Retirement (211)	\$21,701	\$22,013	\$23,983	\$25,638	4%	7%
Public Employees Retirement Fund (214)	\$12,303	\$15,027	\$22,098	\$22,777	17%	3%

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Teacher Retirement Fund, After 7-1-95 (216)	\$16,027	\$14,310	\$40,507	\$21,978	8%	-46%
Social Security-Certified Employee Retirement (212)	\$14,838	\$13,928	\$15,951	\$14,662	0%	-8%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$11,012	N/A	N/A
Travel (580)	\$1,215	\$1,439	\$1,405	\$3,418	30%	143%
Pre-2008 object code - temporary salaries (header) (130)	\$902	\$4,513	\$2,759	\$3,338	39%	21%
Severance/Early Retirement Pay (213)	\$2,298	\$2,298	\$2,710	\$2,616	3%	-3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,558	\$1,654	\$1,958	\$1,619	1%	-17%
Overtime Salaries (140)	\$251	\$0	\$102	\$682	28%	> 500%
Purchased Professional and Technical Pupil Services (313)	\$184	\$0	\$0	\$480	27%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$413	\$413	\$413	\$413	0%	0%
Group Life Insurance (221)	\$288	\$288	\$292	\$336	4%	15%
Awards (875)	\$0	\$0	\$1,000	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$519,728	\$261,272	\$257,893	\$0	-100%	-100%
Computer Hardware (741)	\$0	\$0	\$1,397	\$0	N/A	-100%
Postage and Postage Machine Rental (532)	\$100	\$88	\$99	\$0	-100%	-100%
Certified Salaries (110)	\$193,690	\$187,971	\$413,112	-\$38,293	N/A	-109%
<b>Nonoperational Total</b>	<b>\$5,803,461</b>	<b>\$6,203,456</b>	<b>\$6,863,505</b>	<b>\$5,495,056</b>	<b>-1%</b>	<b>-20%</b>
<b>Grand Total</b>	<b>\$55,155,548</b>	<b>\$55,614,106</b>	<b>\$57,037,494</b>	<b>\$56,775,138</b>	<b>1%</b>	<b>0%</b>