

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Bend Community Sch Corp (7205)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$9,736,569	\$9,344,668	\$9,704,359	\$9,914,473	0.45%	2.17%
Non - Certified Salaries	120	\$2,625,997	\$2,195,759	\$2,284,706	\$2,350,658	-2.73%	2.89%
Group Health Insurance	222	\$2,291,862	\$1,975,142	\$2,004,151	\$2,118,823	-1.94%	5.72%
Other Professional and Technical Services	319	\$1,219,309	\$1,435,206	\$1,434,429	\$1,471,339	4.81%	2.57%
Social Security Certified	212	\$664,300	\$653,328	\$669,242	\$673,951	0.36%	0.70%
Teacher Retirement Fund, After 7-1-95	216	\$429,872	\$405,878	\$413,482	\$446,300	0.94%	7.94%
Public Employees Retirement Fund	214	\$466,284	\$371,854	\$386,197	\$401,357	-3.68%	3.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$375,398	\$316,789	\$290,415	\$292,431	-6.05%	0.69%
Social Security Noncertified	211	\$210,822	\$188,811	\$192,014	\$205,011	-0.70%	6.77%
Other Group Insurance Authorized by Statute	224	\$170,656	\$181,969	\$185,183	\$199,993	4.05%	8.00%
Operational Supplies	611	\$87,830	\$97,728	\$108,513	\$137,697	11.90%	26.90%
Severance/Early Retirement Pay	213	\$134,900	\$121,068	\$163,956	\$129,659	-0.99%	-20.92%
Staff Services	314	\$488	\$19,395	\$113,730	\$113,367	290.49%	-0.32%
Student Transportation Services	510	\$0	\$1,456	\$19,948	\$75,619	NA	279.09%
Group Accident Insurance	223	\$43,779	\$52,865	\$53,145	\$58,061	7.31%	9.25%
Workers Compensation Insurance	225	\$60,742	\$18,490	\$180,716	\$51,488	-4.05%	-71.51%
Group Life Insurance	221	\$42,727	\$38,752	\$39,512	\$44,056	0.77%	11.50%
Equipment	730	\$3,650	\$7,815	\$41,180	\$43,375	85.67%	5.33%
Postage and Postage Machine Rental	532	\$47,594	\$29,787	\$39,448	\$36,471	-6.44%	-7.55%
Travel	580	\$16,478	\$18,638	\$25,542	\$27,753	13.92%	8.66%
Other Public or Private Utility Services	419	\$9,900	\$14,607	\$15,322	\$23,031	23.50%	50.31%
Instructional Programs Improvement Services	312	\$1,115	\$172	\$9,236	\$21,953	110.65%	137.69%
Printing and Binding	550	\$3,857	\$12,628	\$3,011	\$6,297	13.03%	109.12%
Other Purchased Services	593	\$1,090	\$2,391	\$891	\$1,499	8.29%	68.23%
Overtime Salaries	140	(\$1,699)	\$8,954	\$0	\$0	NA	NA
Vehicles	731	\$139	\$20	\$0	\$0	-100.00%	NA
Pupil Services	313	\$8,466	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$18,652,121	\$17,514,167	\$18,378,325	\$18,844,663	0.26%	2.54%
Student Academic Achievement							
Certified Salaries	110	\$69,399,799	\$66,643,549	\$63,702,982	\$63,833,815	-2.07%	0.21%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$18,075,053	\$15,809,692	\$15,425,379	\$15,301,293	-4.08%	-0.80%
Non - Certified Salaries	120	\$10,297,331	\$9,317,724	\$11,449,298	\$11,451,474	2.69%	0.02%
Social Security Certified	212	\$4,813,523	\$4,664,844	\$4,497,250	\$4,407,074	-2.18%	-2.01%
Teacher Retirement Fund, After 7-1-95	216	\$3,777,044	\$3,660,274	\$3,276,197	\$3,344,904	-2.99%	2.10%
Operational Supplies	611	\$2,801,656	\$2,370,785	\$3,126,078	\$3,017,964	1.88%	-3.46%
Other Professional and Technical Services	319	\$2,077,937	\$2,024,715	\$1,754,888	\$3,010,069	9.71%	71.52%
Equipment	730	\$1,466,463	\$1,656,522	\$1,128,844	\$2,678,581	16.25%	137.29%
Textbooks	630	\$773,114	\$2,586,941	\$1,775,917	\$2,673,734	36.37%	50.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,713,106	\$2,399,851	\$1,943,636	\$1,903,703	-8.48%	-2.05%
Public Employees Retirement Fund	214	\$1,599,735	\$1,386,737	\$1,491,579	\$1,412,724	-3.06%	-5.29%
Other Group Insurance Authorized by Statute	224	\$1,327,194	\$1,364,726	\$1,353,282	\$1,392,796	1.21%	2.92%
Student Transportation Services	510	\$661,824	\$605,457	\$1,260,096	\$1,353,825	19.59%	7.44%
Pre-2008 Object Code - Temporary Salaries	130	\$1,898,164	\$1,820,109	\$1,673,635	\$1,293,781	-9.14%	-22.70%
Social Security Noncertified	211	\$960,758	\$908,977	\$1,018,536	\$1,111,353	3.71%	9.11%
Severance/Early Retirement Pay	213	\$1,236,612	\$1,048,032	\$1,070,329	\$1,017,147	-4.77%	-4.97%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$163,693	\$168,826	\$264,154	\$530,212	34.15%	100.72%
Food Purchases	614	\$30,512	\$378,253	\$437,091	\$488,710	100.05%	11.81%
Travel	580	\$356,744	\$475,512	\$573,666	\$428,880	4.71%	-25.24%
Group Accident Insurance	223	\$268,925	\$319,389	\$317,340	\$330,755	5.31%	4.23%
Workers Compensation Insurance	225	\$269,186	\$404,154	\$448,952	\$302,049	2.92%	-32.72%
Group Life Insurance	221	\$224,680	\$208,607	\$211,788	\$224,802	0.01%	6.14%
Instructional Programs Improvement Services	312	\$85,707	\$72,360	\$168,700	\$192,016	22.34%	13.82%
Rentals	440	\$0	\$110	\$0	\$187,670	NA	NA
Library Books	640	\$177,068	\$178,547	\$164,371	\$169,968	-1.02%	3.40%
Printing and Binding	550	\$165,025	\$208,942	\$133,991	\$154,378	-1.65%	15.22%
Content	747	\$325,517	\$157,637	\$341,662	\$147,389	-17.97%	-56.86%
Other Purchased Property Services	490 - 499	\$84,741	\$50,347	\$63,789	\$112,362	7.31%	76.15%
Equipment Purchase over the LEA's Cap. Threshold	735	\$919,998	\$133,815	\$83,106	\$104,735	-41.91%	26.03%
Staff Services	314	\$168,595	\$268,929	\$146,045	\$95,939	-13.15%	-34.31%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$8,735	\$92,259	NA	956.15%
Cleaning Services	420	\$0	\$511	\$19,558	\$47,891	NA	144.87%
Instruction Services	311	\$12,697	\$10,980	\$67,988	\$27,263	21.05%	-59.90%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$19,258	NA	NA
Data Processing Services	316	\$4,144	\$0	\$68,569	\$11,212	28.25%	-83.65%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Bend Community Sch Corp (7205)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$6,486	\$5,836	\$184,965	\$6,736	0.95%	-96.36%
Vehicles	731	\$0	\$74,775	\$11,993	\$6,645	NA	-44.59%
Advertising	540	\$0	\$5,000	\$1,051	\$6,044	NA	474.96%
Pupil Services	313	\$3,474	\$3,866	\$9,431	\$6,000	14.64%	-36.38%
Postage and Postage Machine Rental	532	\$5,159	\$2,553	\$5,050	\$3,218	-11.13%	-36.27%
Other Purchased Services	593	\$0	\$779	\$0	\$0	NA	NA
Telephone	531	\$178,685	\$25,369	\$14,761	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$5,000	\$5,000	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$11,927	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Other School Corps Within State	561	\$15,569	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total \$127,362,846 \$121,429,031 \$119,694,680 \$122,900,629 -0.89% 2.68%

Overhead and Operational

Non - Certified Salaries	120	\$17,894,441	\$16,906,314	\$17,216,648	\$18,675,130	1.07%	8.47%
Food Purchases	614	\$4,301,398	\$4,021,160	\$4,951,933	\$5,290,799	5.31%	6.84%
Group Health Insurance	222	\$5,517,321	\$4,457,524	\$4,247,807	\$4,425,442	-5.36%	4.18%
Light and Power - Other Than Heating and Cooling	625	\$4,450,718	\$4,794,632	\$4,661,388	\$4,192,232	-1.48%	-10.06%
Public Employees Retirement Fund	214	\$2,734,282	\$2,262,345	\$2,328,519	\$2,463,912	-2.57%	5.81%
Insurance	520	\$2,229,354	\$2,289,347	\$2,405,550	\$2,363,005	1.47%	-1.77%
Repairs and Maintenance Services	430	\$2,182,256	\$2,013,287	\$2,048,994	\$2,191,449	0.11%	6.95%
Operational Supplies	611	\$1,613,654	\$1,825,202	\$2,112,493	\$2,150,362	7.44%	1.79%
Vehicles	731	\$31,628	\$120,072	\$1,658,046	\$1,651,691	168.82%	-0.38%
Social Security Noncertified	211	\$1,246,360	\$1,228,987	\$1,232,924	\$1,314,089	1.33%	6.58%
Student Transportation Services	510	\$1,977,804	\$1,766,819	\$1,256,913	\$1,269,059	-10.50%	0.97%
Gasoline and Lubricants	613	\$1,673,944	\$1,682,701	\$1,404,740	\$1,061,471	-10.76%	-24.44%
Telephone	531	\$942,138	\$925,355	\$929,623	\$815,855	-3.53%	-12.24%
Certified Salaries	110	\$717,515	\$685,001	\$706,608	\$707,731	-0.34%	0.16%
Equipment	730	\$40,152	\$700,971	\$781,064	\$635,791	99.48%	-18.60%
Water and Sewage	411	\$669,823	\$639,639	\$663,029	\$531,806	-5.61%	-19.79%
Postage and Postage Machine Rental	532	\$22,233	\$98,426	\$31,056	\$450,486	112.16%	1350.57%
Other Group Insurance Authorized by Statute	224	\$443,539	\$407,589	\$395,502	\$425,312	-1.04%	7.54%
Other Professional and Technical Services	319	\$176,001	\$202,057	\$387,618	\$383,784	21.52%	-0.99%
Workers Compensation Insurance	225	\$228,827	\$242,606	\$355,779	\$373,525	13.03%	4.99%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Bend Community Sch Corp (7205)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Board of Education Services	318	\$555,476	\$371,974	\$463,772	\$350,206	-10.89%	-24.49%
Equipment Purchase over the LEA's Cap. Threshold	735	\$1,572,966	\$1,689,356	\$198,967	\$333,053	-32.17%	67.39%
Travel	580	\$143,916	\$144,481	\$181,034	\$284,913	18.62%	57.38%
Pre-2008 Object Code - Temporary Salaries	130	\$486,763	\$339,790	\$427,206	\$276,508	-13.18%	-35.28%
Removal of Refuse and Garbage	412	\$207,864	\$232,472	\$263,623	\$266,741	6.43%	1.18%
Professional Development	748	\$120,928	\$125,757	\$238,263	\$126,260	1.08%	-47.01%
Severance/Early Retirement Pay	213	\$71,830	\$85,844	\$75,933	\$110,044	11.25%	44.92%
Other Purchased Property Services	490 - 499	\$51,865	\$98,148	\$50,438	\$98,642	17.43%	95.57%
Group Accident Insurance	223	\$65,473	\$76,053	\$75,333	\$84,736	6.66%	12.48%
Unemployment Insurance	230	\$437,132	\$93,464	\$73,617	\$84,362	-33.72%	14.60%
Textbooks	630	\$25,539	\$45,865	\$59,931	\$58,747	23.15%	-1.98%
Advertising	540	\$16,392	\$30,749	\$20,016	\$54,591	35.09%	172.73%
Board Member Compensation	115	\$56,636	\$43,393	\$45,811	\$54,283	-1.06%	18.49%
Group Life Insurance	221	\$54,332	\$45,140	\$44,717	\$49,561	-2.27%	10.83%
Other Purchased Services	593	\$58,020	\$41,873	\$40,626	\$47,745	-4.76%	17.52%
Instructional Programs Improvement Services	312	\$23,523	\$29,886	\$85,929	\$45,517	17.94%	-47.03%
Social Security Certified	212	\$38,313	\$39,575	\$42,712	\$44,761	3.97%	4.80%
Teacher Retirement Fund, After 7-1-95	216	\$46,624	\$38,426	\$39,857	\$41,433	-2.91%	3.95%
Dues and Fees	810	\$62,587	\$64,048	\$50,208	\$35,520	-13.20%	-29.25%
Miscellaneous Objects	876 - 899	\$129,899	\$107,839	\$26,245	\$31,300	-29.94%	19.26%
Content	747	\$6,326	\$118,724	\$45,543	\$23,478	38.80%	-48.45%
Teacher Retirement Fund, Prior to 7-1-95	215	\$23,555	\$19,053	\$19,825	\$20,288	-3.66%	2.33%
Printing and Binding	550	\$26,559	\$14,736	\$146,690	\$19,718	-7.18%	-86.56%
Tires and Repairs	612	\$15,819	\$18,389	\$19,554	\$16,728	1.41%	-14.46%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$15,431	\$7,655	(\$2,747)	\$8,213	-14.59%	398.99%
Staff Services	314	\$13,044	\$11,676	\$14,773	\$4,250	-24.45%	-71.23%
Computer Hardware	741	\$0	\$0	\$5,514	\$795	NA	-85.58%
Judgments Against the School Corporation	820	\$0	\$7,728	\$14,079	\$0	NA	-100.00%
Data Processing Services	316	\$2,000	\$2,000	\$2,000	\$0	-100.00%	-100.00%

Overhead and Operational Total \$53,422,202 \$51,214,132 \$52,545,704 \$53,945,326 0.24% 2.66%

Non Operational

Redemption of Principal	831	\$14,234,270	\$15,116,269	\$15,398,806	\$15,244,839	1.73%	-1.00%
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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Interest	832	\$8,586,492	\$7,846,708	\$7,322,265	\$6,669,869	-6.12%	-8.91%
Buildings	720	\$2,356,376	\$2,375,470	\$1,881,282	\$3,001,425	6.24%	59.54%
Non - Certified Salaries	120	\$1,514,623	\$1,712,483	\$1,475,211	\$1,271,805	-4.27%	-13.79%
Operational Supplies	611	\$106,813	\$235,621	\$162,343	\$862,872	68.59%	431.51%
Certified Salaries	110	\$494,070	\$637,844	\$708,888	\$574,997	3.87%	-18.89%
Pre-2008 Object Code - Temporary Salaries	130	\$520,302	\$397,438	\$383,693	\$558,136	1.77%	45.46%
Equipment	730	\$377,465	\$311,757	\$331,691	\$366,692	-0.72%	10.55%
Other Professional and Technical Services	319	\$146,818	\$229,037	\$189,431	\$362,432	25.35%	91.33%
Group Health Insurance	222	\$385,655	\$371,258	\$354,738	\$325,506	-4.15%	-8.24%
Content	747	\$119,446	\$161,123	\$129,479	\$288,842	24.70%	123.08%
Public Employees Retirement Fund	214	\$210,318	\$230,701	\$203,063	\$184,036	-3.28%	-9.37%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$358,838	\$267,735	\$404,249	\$153,402	-19.14%	-62.05%
Social Security Noncertified	211	\$138,948	\$156,935	\$143,542	\$135,468	-0.63%	-5.63%
Rentals	440	\$123,582	\$119,429	\$115,174	\$132,688	1.79%	15.21%
Workers Compensation Insurance	225	\$190	\$10,910	\$69,712	\$48,642	300.00%	-30.22%
Social Security Certified	212	\$40,302	\$42,501	\$41,741	\$41,213	0.56%	-1.27%
Teacher Retirement Fund, After 7-1-95	216	\$39,692	\$37,896	\$35,621	\$37,666	-1.30%	5.74%
Other Group Insurance Authorized by Statute	224	\$27,454	\$29,991	\$28,602	\$27,427	-0.03%	-4.11%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$19,450	NA	NA
Computer Hardware	741	\$149,003	\$86,009	\$88,621	\$16,877	-41.99%	-80.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,289	\$18,107	\$16,122	\$16,820	-3.37%	4.33%
Food Purchases	614	\$9,750	\$24,650	\$5,937	\$10,084	0.85%	69.86%
Group Accident Insurance	223	\$5,839	\$7,878	\$7,649	\$7,602	6.82%	-0.61%
Group Life Insurance	221	\$3,296	\$2,817	\$2,737	\$2,767	-4.29%	1.07%
Travel	580	\$1,521	\$1,595	\$6,815	\$2,330	11.25%	-65.81%
Vehicles	731	\$53,067	\$16,956	\$5,931	\$2,197	-54.89%	-62.95%
Overtime Salaries	140	\$3,485	\$2,619	\$0	\$1,991	-13.06%	NA
Postage and Postage Machine Rental	532	\$197	\$1,419	\$5,142	\$1,051	52.06%	-79.57%
Printing and Binding	550	\$0	\$1,745	\$3,217	\$222	NA	-93.10%
Equipment Purchase over the LEA's Cap. Threshold	735	\$62,806	\$21,550	\$0	\$0	-100.00%	NA
Non Operational Total		\$30,089,905	\$30,476,451	\$29,521,702	\$30,369,347	0.23%	2.87%

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	Grand Total	\$229,527,074	\$220,633,781	\$220,140,412	\$226,059,964	-0.38%	2.69%