

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Blackford County Schools (515)

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	\$976,676	\$974,440	\$963,940	\$923,399	-1.39%	-4.21%
Non - Certified Salaries	120	\$459,784	\$464,702	\$470,253	\$457,120	-0.15%	-2.79%
Group Health Insurance	222	\$328,483	\$296,562	\$272,772	\$240,708	-7.48%	-11.75%
Social Security Certified	212	\$71,984	\$72,078	\$70,433	\$68,581	-1.20%	-2.63%
Teacher Retirement Fund, After 7-1-95	216	\$45,911	\$51,912	\$61,874	\$48,815	1.54%	-21.11%
Public Employees Retirement Fund	214	\$38,605	\$45,847	\$47,231	\$43,444	3.00%	-8.02%
Social Security Noncertified	211	\$32,400	\$33,009	\$33,893	\$31,568	-0.65%	-6.86%
Other Group Insurance Authorized by Statute	224	\$26,910	\$24,936	\$25,717	\$23,804	-3.02%	-7.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,431	\$13,217	\$13,293	\$22,031	13.17%	65.74%
Equipment	730	\$612	\$510	\$0	\$9,809	100.09%	NA
Other Professional and Technical Services	319	\$1,668	\$1,005	\$54,233	\$8,319	49.44%	-84.66%
Operational Supplies	611	\$4,699	\$3,581	\$10,789	\$5,761	5.23%	-46.60%
Group Life Insurance	221	\$2,808	\$2,893	\$3,036	\$4,059	9.65%	33.69%
Travel	580	\$10,092	\$10,133	\$8,805	\$3,712	-22.12%	-57.84%
Periodicals	650	\$0	\$0	\$0	\$1,870	NA	NA
Construction Services	450	\$89	\$510	\$269	\$250	29.46%	-7.06%
Pupil Services	313	\$6,628	\$7,005	\$0	\$0	-100.00%	NA
Staff Services	314	\$623	\$515	\$380	\$0	-100.00%	-100.00%
Dues and Fees	810	\$0	\$213	\$1,150	\$0	NA	-100.00%
Rentals	440	\$0	\$0	\$5,419	\$0	NA	-100.00%
Insurance	520	\$0	\$0	\$820	\$0	NA	-100.00%
Student Instructional Support Total		\$2,021,402	\$2,003,068	\$2,044,307	\$1,893,249	-1.62%	-7.39%

Student Academic Achievement

Certified Salaries	110	\$5,152,735	\$4,830,287	\$4,702,059	\$4,361,619	-4.08%	-7.24%
Non - Certified Salaries	120	\$686,823	\$736,086	\$801,384	\$844,205	5.29%	5.34%
Group Health Insurance	222	\$599,313	\$514,269	\$579,720	\$608,131	0.37%	4.90%
Social Security Certified	212	\$386,563	\$361,176	\$350,734	\$319,214	-4.67%	-8.99%
Content	747	\$84,570	\$39,280	\$46,168	\$301,545	37.41%	553.14%
Teacher Retirement Fund, After 7-1-95	216	\$306,204	\$309,956	\$316,394	\$268,708	-3.21%	-15.07%
Computer Hardware	741	\$15,287	\$0	\$0	\$150,383	77.10%	NA

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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
Other Professional and Technical Services	319	\$13,558	\$7,824	\$0	\$114,443	70.45%	NA
Other Group Insurance Authorized by Statute	224	\$125,518	\$109,337	\$114,439	\$112,094	-2.79%	-2.05%
Operational Supplies	611	\$109,214	\$141,967	\$62,408	\$93,084	-3.92%	49.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$66,189	\$53,557	\$48,277	\$86,812	7.02%	79.82%
Nonlicensed Employees	136	\$93,696	\$98,365	\$57,580	\$79,928	-3.90%	38.81%
Social Security Noncertified	211	\$52,185	\$54,908	\$57,667	\$68,755	7.14%	19.23%
Equipment	730	\$42,937	\$26,710	\$28,833	\$67,617	12.02%	134.52%
Textbooks	630	\$160,754	\$113,951	\$612,949	\$47,750	-26.17%	-92.21%
Public Employees Retirement Fund	214	\$35,762	\$44,582	\$45,287	\$44,588	5.67%	-1.54%
Stipends	131	\$2,520	\$6,460	\$7,613	\$41,741	101.74%	448.29%
Other Purchased Services	593	\$45,210	\$51,161	\$51,922	\$39,694	-3.20%	-23.55%
Other Technology Hardware	746	\$13,147	\$121,149	\$21,132	\$30,640	23.56%	44.99%
Transfer Tuition to Other School Corps Within State	561	\$12,398	\$46,318	\$11,883	\$23,619	17.48%	98.76%
Travel	580	\$10,075	\$21,579	\$8,067	\$15,555	11.47%	92.82%
Group Life Insurance	221	\$10,905	\$14,892	\$17,058	\$13,554	5.59%	-20.54%
Library Books	640	\$22,375	\$9,050	\$8,202	\$13,228	-12.31%	61.28%
Instruction Services	311	\$2,000	\$4,410	\$9,883	\$12,942	59.49%	30.96%
Postage and Postage Machine Rental	532	\$2,218	\$50	\$149	\$7,401	35.16%	4858.11%
Periodicals	650	\$7,280	\$7,465	\$6,483	\$5,336	-7.47%	-17.69%
Staff Services	314	\$27,767	\$45,990	\$35,566	\$5,126	-34.45%	-85.59%
Repairs and Maintenance Services	430	\$1,561	\$0	\$2,900	\$3,835	25.21%	32.24%
Unemployment Insurance	230	\$6,123	\$4,349	\$9,165	\$3,303	-14.30%	-63.96%
Miscellaneous Objects	876 - 899	\$597	\$330	\$11,055	\$1,484	25.56%	-86.58%
Pupil Services	313	\$2,519	\$0	\$0	\$1,152	-17.77%	NA
Connectivity	744	\$0	\$0	\$0	\$559	NA	NA
Bank Service Charges	871	\$0	\$0	\$0	\$277	NA	NA
Food Purchases	614	\$0	\$0	\$0	\$190	NA	NA
Wireless Equipment	743	\$0	\$0	\$0	\$187	NA	NA
Awards	875	\$31,500	\$26,000	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$8,129,502	\$7,801,458	\$8,024,978	\$7,788,700	-1.06%	-2.94%
Overhead and Operational							
Non - Certified Salaries	120	\$1,649,930	\$1,729,658	\$1,722,369	\$1,748,815	1.47%	1.54%

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Blackford County Schools (515)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Electricity	621	\$587,372	\$485,026	\$638,673	\$594,468	0.30%	-6.92%
Operational Supplies	611	\$599,957	\$620,388	\$638,021	\$367,839	-11.51%	-42.35%
Repairs and Maintenance Services	430	\$340,300	\$493,143	\$348,528	\$359,342	1.37%	3.10%
Group Health Insurance	222	\$416,235	\$368,525	\$340,810	\$294,544	-8.28%	-13.58%
Food Purchases	614	\$0	\$0	\$0	\$242,105	NA	NA
Insurance	520	\$228,328	\$203,667	\$204,693	\$164,363	-7.89%	-19.70%
Equipment	730	\$94,611	\$220,044	\$287,431	\$153,217	12.81%	-46.69%
Public Employees Retirement Fund	214	\$116,088	\$142,486	\$137,534	\$132,678	3.40%	-3.53%
Social Security Noncertified	211	\$121,543	\$128,660	\$128,129	\$128,454	1.39%	0.25%
Severance/Early Retirement Pay	213	\$275,387	\$227,778	\$166,526	\$126,139	-17.73%	-24.25%
Certified Salaries	110	\$200,212	\$207,030	\$143,491	\$112,982	-13.33%	-21.26%
Content	747	\$900	\$4,019	\$13,486	\$103,410	227.40%	666.80%
Gasoline and Lubricants	613	\$138,055	\$135,203	\$88,167	\$79,571	-12.87%	-9.75%
Water and Sewage	411	\$63,559	\$91,107	\$79,213	\$76,943	4.89%	-2.86%
Other Professional and Technical Services	319	\$46	\$0	\$31,357	\$69,124	522.61%	120.44%
Heating and Cooling for Buildings - Gas	622	\$64,111	\$181,540	\$45,174	\$53,818	-4.28%	19.14%
Telephone	531	\$21,218	\$23,303	\$26,995	\$39,928	17.12%	47.91%
Other Group Insurance Authorized by Statute	224	\$44,248	\$42,767	\$40,899	\$35,766	-5.18%	-12.55%
Connectivity	744	\$6,204	\$16,521	\$28,161	\$34,263	53.30%	21.67%
Miscellaneous Objects	876 - 899	\$6,395	\$5,902	\$26,858	\$30,536	47.83%	13.69%
Pupil Services	313	\$0	\$0	\$0	\$28,106	NA	NA
Improvements Other Than Buildings	715	\$3,818	\$3,673	\$4,075	\$27,057	63.16%	563.93%
Removal of Refuse and Garbage	412	\$20,130	\$20,130	\$20,592	\$18,300	-2.35%	-11.13%
Social Security Certified	212	\$29,090	\$27,225	\$16,608	\$11,447	-20.80%	-31.08%
Board of Education Services	318	\$16,535	\$8,841	\$21,594	\$10,779	-10.15%	-50.08%
Teacher Retirement Fund, After 7-1-95	216	\$12,204	\$11,377	\$11,760	\$10,150	-4.50%	-13.69%
Travel	580	\$12,538	\$12,776	\$7,665	\$10,035	-5.41%	30.93%
Board Member Compensation	115	\$10,000	\$5,000	\$10,000	\$10,000	0.00%	0.00%
Other Supplies and Materials	615, 660 - 689	\$8,174	\$9,168	\$2,664	\$9,583	4.05%	259.68%
Dues and Fees	810	\$7,995	\$8,365	\$12,536	\$7,986	-0.03%	-36.29%
Other Purchased Property Services	490 - 499	\$4,843	\$10,320	\$8,829	\$5,758	4.42%	-34.78%
Unemployment Insurance	230	\$0	\$6,500	\$9,968	\$5,720	NA	-42.62%
Group Life Insurance	221	\$11,672	\$5,449	\$5,296	\$5,668	-16.52%	7.03%
Construction Services	450	\$4,238	\$4,063	\$0	\$4,050	-1.13%	NA

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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
Advertising	540	\$3,639	\$3,144	\$3,425	\$3,087	-4.03%	-9.88%
Official Bond Premiums	525	\$1,410	\$1,545	\$1,545	\$2,891	19.67%	87.14%
Tires and Repairs	612	\$3,057	\$1,665	\$5,192	\$2,645	-3.55%	-49.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,580	\$2,770	\$0	\$1,704	-9.85%	NA
Printing and Binding	550	\$0	\$0	\$0	\$1,095	NA	NA
Gas - Other than heating and Cooling	626	\$16,112	\$14,115	\$7,889	\$786	-53.01%	-90.04%
Postage and Postage Machine Rental	532	\$74	\$2,405	\$3,323	\$772	79.94%	-76.77%
Rentals	440	\$0	\$0	\$0	\$646	NA	NA
Licensed Employees	135	\$11,560	\$3,494	\$0	\$20	-79.51%	NA
Other Technology Hardware	746	\$715	\$0	\$0	\$0	-100.00%	NA
Textbooks	630	\$0	\$33,466	\$0	\$0	NA	NA

Overhead and Operational Total \$5,155,083 \$5,522,256 \$5,289,478 \$5,126,592 -0.14% -3.08%

Non Operational

Redemption of Principal	831	\$2,189,068	\$2,280,449	\$2,335,000	\$2,531,000	3.70%	8.39%
Non - Certified Salaries	120	\$86,694	\$87,685	\$85,483	\$113,570	6.98%	32.86%
Certified Salaries	110	\$46,780	\$55,466	\$42,672	\$56,568	4.86%	32.56%
Content	747	\$56,347	\$30,160	\$185,954	\$52,061	-1.96%	-72.00%
Interest	832	\$568,004	\$479,143	\$423,108	\$34,571	-50.33%	-91.83%
Equipment	730	\$9,954	\$148	\$41,317	\$24,121	24.77%	-41.62%
Other Professional and Technical Services	319	\$24,247	\$20,261	\$146,308	\$19,655	-5.11%	-86.57%
Connectivity	744	\$13,131	\$41,595	\$50,825	\$15,761	4.67%	-68.99%
Improvements Other Than Buildings	715	\$3,318	\$1,500	\$1,795	\$10,737	34.12%	498.02%
Social Security Noncertified	211	\$6,632	\$6,708	\$6,537	\$8,746	7.16%	33.79%
Group Health Insurance	222	\$0	\$0	\$0	\$5,812	NA	NA
Wireless Equipment	743	\$10,233	\$2,453	\$4,646	\$5,569	-14.11%	19.85%
Computer Hardware	741	\$110,344	\$305,699	\$45,987	\$4,289	-55.60%	-90.67%
Social Security Certified	212	\$3,579	\$4,243	\$4,292	\$4,226	4.24%	-1.53%
Buildings	720	\$0	\$0	\$0	\$4,004	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$2,497	\$3,571	\$3,172	\$3,652	9.97%	15.13%
Public Employees Retirement Fund	214	\$1,100	\$1,312	\$1,476	\$2,201	18.92%	49.10%
Other Supplies and Materials	615, 660 - 689	\$845	\$0	\$0	\$1,650	18.23%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$569	\$527	\$493	\$798	8.83%	61.76%

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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
Operational Supplies	611	\$0	\$0	\$0	\$168	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$98	NA	NA
Group Life Insurance	221	\$0	\$0	\$0	\$60	NA	NA
Professional Development	748	\$969	\$1,521	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$251	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$136,324	\$78,405	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$11,338	\$13,386	\$10,882	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$2,368	\$2,783	\$37	\$0	-100.00%	-100.00%
Non Operational Total		\$3,284,591	\$3,417,015	\$3,389,985	\$2,899,315	-3.07%	-14.47%
Grand Total		\$18,590,578	\$18,743,796	\$18,748,747	\$17,707,857	-1.21%	-5.55%