

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Blue River Valley Schools (3405)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,344,026	\$2,133,443	\$2,277,204	\$1,947,388	-4.5%	-14.5%
Non - Certified Salaries	120	\$202,360	\$221,324	\$246,618	\$256,866	6.1%	4.2%
Group Health Insurance	222	\$283,361	\$323,205	\$314,248	\$233,337	-4.7%	-25.7%
Social Security Certified	212	\$161,905	\$145,549	\$154,989	\$138,271	-3.9%	-10.8%
Teacher Retirement Fund, After 7-1-95	216	\$121,083	\$124,680	\$132,384	\$123,614	0.5%	-6.6%
Transfer Tuition to Other School Corps Within State	561	\$87,208	\$73,928	\$108,350	\$95,228	2.2%	-12.1%
Licensed Employees	135	\$1,148	\$31,663	\$28,110	\$75,759	185.0%	169.5%
Other Technology Hardware	746	\$0	\$0	\$16,659	\$40,752	NA	144.6%
Public Employees Retirement Fund	214	\$25,592	\$28,140	\$27,562	\$33,648	7.1%	22.1%
Textbooks	630	\$112,568	\$32,591	\$31,086	\$28,837	-28.9%	-7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$36,487	\$30,111	\$34,456	\$25,665	-8.4%	-25.5%
Computer Hardware	741	\$0	\$41,265	\$0	\$22,969	NA	NA
Social Security Noncertified	211	\$19,928	\$20,305	\$19,891	\$20,861	1.2%	4.9%
Severance/Early Retirement Pay	213	\$54,526	\$13,694	\$75,507	\$19,950	-22.2%	-73.6%
Other Group Insurance Authorized by Statute	224	\$15,816	\$17,866	\$18,868	\$17,017	1.8%	-9.8%
Other Professional and Technical Services	319	\$2,527	\$11,214	\$5,610	\$13,145	51.0%	134.3%
Pupil Services	313	\$9,071	\$12,375	\$11,288	\$13,088	9.6%	15.9%
Equipment	730	\$12,250	\$12,560	\$2,795	\$10,402	-4.0%	272.1%
Operational Supplies	611	\$29,412	\$31,243	\$30,854	\$8,988	-25.7%	-70.9%
Workers Compensation Insurance	225	\$7,960	\$6,059	\$5,787	\$6,606	-4.6%	14.2%
Group Accident Insurance	223	\$7,206	\$6,899	\$6,889	\$6,091	-4.1%	-11.6%
Wireless Equipment	743	\$0	\$0	\$1,544	\$4,264	NA	176.1%
Group Life Insurance	221	\$4,297	\$4,404	\$4,568	\$4,040	-1.5%	-11.6%
Bank Service Charges	871	\$0	\$0	\$62	\$3,583	NA	5688.5%
Travel	580	\$9,539	\$5,650	\$5,777	\$3,127	-24.3%	-45.9%
Transfer Tuition - Other	569	\$2,420	\$4,210	\$2,660	\$2,940	5.0%	10.5%
Content	747	\$4,100	\$26,547	\$3,582	\$2,932	-8.0%	-18.1%
Other Employee Benefits	241 - 290	\$4,534	\$3,692	\$2,455	\$2,478	-14.0%	0.9%
Periodicals	650	\$598	\$535	\$559	\$2,239	39.1%	300.3%
Postage and Postage Machine Rental	532	\$2,082	\$2,749	\$1,736	\$2,224	1.7%	28.1%
Instructional Programs Improvement Services	312	\$4,583	\$1,890	\$2,315	\$1,340	-26.5%	-42.1%
Dues and Fees	810	\$0	\$232	\$900	\$805	NA	-10.6%
Unemployment Insurance	230	\$7,746	\$0	\$1,465	\$672	-45.7%	-54.1%
Official Bond Premiums	525	\$200	\$200	\$0	\$100	-15.9%	NA
Library Books	640	\$4,532	\$617	\$4,591	\$96	-61.9%	-97.9%
Instruction Services	311	\$305	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$61,366	\$23,577	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$2,520	\$0	\$2,696	\$0	-100.0%	-100.0%
Professional Development	748	\$1,250	\$1,583	\$2,375	\$0	-100.0%	-100.0%

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## Biannual Financial Report Data

## Blue River Valley Schools (3405)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Rentals	440	\$0	\$0	\$147	\$0	NA	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$3,644,509</b>	<b>\$3,393,999</b>	<b>\$3,586,586</b>	<b>\$3,169,320</b>	<b>-3.4%</b>	<b>-11.6%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$334,847	\$326,749	\$328,364	\$354,129	1.4%	7.8%
Non - Certified Salaries	120	\$108,964	\$139,688	\$121,899	\$143,497	7.1%	17.7%
Group Health Insurance	222	\$69,774	\$63,387	\$63,621	\$48,736	-8.6%	-23.4%
Licensed Employees	135	\$23,981	\$23,399	\$21,950	\$27,855	3.8%	26.9%
Social Security Certified	212	\$23,751	\$23,140	\$23,807	\$26,087	2.4%	9.6%
Teacher Retirement Fund, After 7-1-95	216	\$19,683	\$18,962	\$19,820	\$21,255	1.9%	7.2%
Public Employees Retirement Fund	214	\$13,893	\$13,814	\$13,907	\$15,141	2.2%	8.9%
Social Security Noncertified	211	\$7,328	\$9,563	\$8,019	\$9,973	8.0%	24.4%
Travel	580	\$3,782	\$4,469	\$4,310	\$4,536	4.7%	5.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,177	\$4,146	\$4,143	\$4,367	1.1%	5.4%
Other Group Insurance Authorized by Statute	224	\$3,953	\$4,233	\$3,908	\$3,083	-6.0%	-21.1%
Operational Supplies	611	\$2,251	\$1,498	\$1,621	\$1,903	-4.1%	17.4%
Group Accident Insurance	223	\$1,328	\$1,350	\$1,411	\$1,377	0.9%	-2.4%
Group Life Insurance	221	\$704	\$781	\$887	\$872	5.5%	-1.8%
Other Employee Benefits	241 - 290	\$0	\$0	\$506	\$870	NA	71.9%
Official Bond Premiums	525	\$100	\$100	\$400	\$450	45.6%	12.5%
Severance/Early Retirement Pay	213	\$2,850	\$1,360	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$0	\$1,400	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$621,367</b>	<b>\$636,639</b>	<b>\$619,973</b>	<b>\$664,131</b>	<b>1.7%</b>	<b>7.1%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$539,652	\$507,785	\$494,404	\$470,284	-3.4%	-4.9%
Repairs and Maintenance Services	430	\$116,837	\$138,112	\$142,255	\$192,221	13.3%	35.1%
Certified Salaries	110	\$114,842	\$114,592	\$101,257	\$110,256	-1.0%	8.9%
Operational Supplies	611	\$33,880	\$41,283	\$34,799	\$103,429	32.2%	197.2%
Heating and Cooling for Buildings - Electricity	621	\$201,045	\$209,449	\$183,333	\$100,416	-15.9%	-45.2%
Light and Power - Other Than Heating and Cooling	625	\$1,980	\$20,510	\$59,907	\$91,699	160.9%	53.1%
Food Purchases	614	\$176,118	\$180,112	\$153,218	\$90,868	-15.2%	-40.7%
Vehicles	731	\$90,707	\$83,777	\$84,023	\$90,579	0.0%	7.8%
Public Employees Retirement Fund	214	\$63,502	\$62,024	\$62,456	\$62,059	-0.6%	-0.6%
Insurance	520	\$47,037	\$48,084	\$69,904	\$53,129	3.1%	-24.0%
Group Health Insurance	222	\$63,710	\$67,941	\$57,232	\$47,025	-7.3%	-17.8%
Gasoline and Lubricants	613	\$68,209	\$57,852	\$51,894	\$46,987	-8.9%	-9.5%
Severance/Early Retirement Pay	213	\$0	\$5,440	\$3,120	\$42,166	NA	1251.5%

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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	\$39,028	\$37,049	\$35,946	\$35,823	-2.1%	-0.3%
Workers Compensation Insurance	225	\$10,950	\$10,799	\$16,834	\$29,141	27.7%	73.1%
Other Purchased Services	593	\$531	\$453	\$3,233	\$26,876	166.8%	731.4%
Construction Services	450	\$10,632	\$24,476	\$593	\$22,983	21.3%	3774.5%
Miscellaneous Objects	876 - 899	\$3,802	\$3,981	\$2,198	\$14,146	38.9%	543.5%
Licensed Employees	135	\$0	\$5,375	\$3,267	\$13,392	NA	309.9%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Equipment	730	\$0	\$15,807	\$825	\$9,687	NA	1074.8%
Connectivity	744	\$9,616	\$9,840	\$11,067	\$8,363	-3.4%	-24.4%
Social Security Certified	212	\$8,433	\$8,429	\$7,493	\$8,081	-1.1%	7.8%
Dues and Fees	810	\$6,786	\$9,617	\$7,536	\$7,585	2.8%	0.7%
Travel	580	\$5,788	\$4,792	\$2,784	\$5,266	-2.3%	89.1%
Telephone	531	\$7,589	\$5,060	\$5,080	\$5,150	-9.2%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$1,491	\$1,528	\$229	\$5,139	36.3%	2148.2%
Other Group Insurance Authorized by Statute	224	\$6,015	\$5,223	\$4,107	\$4,029	-9.5%	-1.9%
Other Professional and Technical Services	319	\$3,999	\$3,549	\$5,545	\$3,914	-0.5%	-29.4%
Board of Education Services	318	\$3,546	\$4,001	\$3,893	\$3,875	2.2%	-0.4%
Removal of Refuse and Garbage	412	\$4,086	\$3,880	\$3,820	\$3,741	-2.2%	-2.1%
Staff Services	314	\$0	\$836	\$98	\$3,540	NA	3523.7%
Water and Sewage	411	\$3,221	\$1,186	\$2,911	\$2,326	-7.8%	-20.1%
Tires and Repairs	612	\$1,663	\$3,405	\$5,202	\$1,981	4.5%	-61.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,935	\$2,929	\$2,929	\$1,772	-11.8%	-39.5%
Advertising	540	\$1,287	\$1,136	\$2,303	\$1,471	3.4%	-36.1%
Group Life Insurance	221	\$1,578	\$1,275	\$1,306	\$1,205	-6.5%	-7.7%
Group Accident Insurance	223	\$1,201	\$1,258	\$1,185	\$1,100	-2.2%	-7.2%
Postage and Postage Machine Rental	532	\$1,622	\$932	\$1,209	\$908	-13.5%	-24.9%
Other Public or Private Utility Services	419	\$12,020	\$12,909	\$4,432	\$552	-53.7%	-87.6%
Official Bond Premiums	525	\$120	\$260	\$400	\$360	31.6%	-10.0%
Unemployment Insurance	230	\$414	\$0	\$0	\$47	-42.0%	NA
Student Transportation Services	510	\$5,109	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$1,680,980</b>	<b>\$1,726,946</b>	<b>\$1,644,227</b>	<b>\$1,733,568</b>	<b>0.8%</b>	<b>5.4%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$896,246	\$610,000	\$645,000	\$675,000	-6.8%	4.7%
Interest	832	\$339,254	\$212,000	\$197,000	\$189,000	-13.6%	-4.1%
Repairs and Maintenance Services	430	\$346,243	\$82,081	\$29,804	\$142,571	-19.9%	378.4%
Non - Certified Salaries	120	\$30,990	\$23,370	\$26,180	\$36,445	4.1%	39.2%
Equipment	730	\$71,281	\$75,509	\$65,675	\$33,236	-17.4%	-49.4%
Certified Salaries	110	\$33,267	\$41,235	\$38,820	\$31,152	-1.6%	-19.8%

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**Blue River Valley Schools (3405)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Rentals	440	\$18,986	\$17,923	\$15,343	\$14,578	-6.4%	-5.0%
Other Professional and Technical Services	319	\$2,400	\$0	\$11,787	\$14,108	55.7%	19.7%
Social Security Noncertified	211	\$2,371	\$1,780	\$2,085	\$2,854	4.7%	36.8%
Teacher Retirement Fund, After 7-1-95	216	\$2,838	\$3,675	\$3,323	\$2,616	-2.0%	-21.3%
Social Security Certified	212	\$2,384	\$2,952	\$2,752	\$2,161	-2.4%	-21.5%
Public Employees Retirement Fund	214	\$0	\$135	\$385	\$1,612	NA	318.3%
Licensed Employees	135	\$0	\$0	\$992	\$868	NA	-12.5%
Pupil Services	313	\$0	\$0	\$295	\$839	NA	184.4%
Operational Supplies	611	\$101	\$552	\$1,082	\$475	47.2%	-56.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$187	\$187	\$187	\$187	0.0%	0.0%
Computer Hardware	741	\$23,999	\$36,454	\$84,010	\$140	-72.4%	-99.8%
Unemployment Insurance	230	\$314	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$1,770,861</b>	<b>\$1,107,852</b>	<b>\$1,124,721</b>	<b>\$1,147,842</b>	<b>-10.3%</b>	<b>2.1%</b>
<b>Grand Total</b>		<b>\$7,717,717</b>	<b>\$6,865,437</b>	<b>\$6,975,507</b>	<b>\$6,714,861</b>	<b>-3.4%</b>	<b>-3.7%</b>