

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Blue River Valley Schools (3405)**

| Blue River Valley Schools (3405) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|-------------|-------------|-------------|-------------|------------------------------------|-----------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$2,423,855 | \$2,344,026 | \$2,133,443 | \$2,277,204 | -2% | 7% |
| Group Health Insurance (222) | \$284,626 | \$283,361 | \$323,205 | \$314,248 | 3% | -3% |
| Noncertified Salaries (120) | \$196,348 | \$202,360 | \$221,324 | \$246,618 | 6% | 11% |
| Social Security-Certified Employee Retirement (212) | \$168,080 | \$161,905 | \$145,549 | \$154,989 | -2% | 6% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$134,236 | \$121,083 | \$124,680 | \$132,384 | 0% | 6% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$65,914 | \$87,208 | \$73,928 | \$108,350 | 13% | 47% |
| Severance/Early Retirement Pay (213) | \$35,115 | \$54,526 | \$13,694 | \$75,507 | 21% | 451% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$35,182 | \$36,487 | \$30,111 | \$34,456 | -1% | 14% |
| Textbooks (630) | \$16,663 | \$112,568 | \$32,591 | \$31,086 | 17% | -5% |
| Operational Supplies (611) | \$30,394 | \$29,412 | \$31,243 | \$30,854 | 0% | -1% |
| Licensed Employees Temporary Salaries (135) | \$2,082 | \$1,148 | \$31,663 | \$28,110 | 92% | -11% |
| Public Employees Retirement Fund (214) | \$23,330 | \$25,592 | \$28,140 | \$27,562 | 4% | -2% |
| Social Security-Noncertified Employee Retirement (211) | \$16,237 | \$19,928 | \$20,305 | \$19,891 | 5% | -2% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$16,056 | \$15,816 | \$17,866 | \$18,868 | 4% | 6% |
| Other Technology Hardware (746) | \$0 | \$0 | \$0 | \$16,659 | N/A | N/A |
| Purchased Professional and Technical Pupil Services (313) | \$4,581 | \$9,071 | \$12,375 | \$11,288 | 25% | -9% |
| Group Accident Insurance (223) | \$7,576 | \$7,206 | \$6,899 | \$6,889 | -2% | 0% |
| Workers Compensation Insurance (225) | \$7,007 | \$7,960 | \$6,059 | \$5,787 | -5% | -4% |
| Travel (580) | \$7,356 | \$9,539 | \$5,650 | \$5,777 | -6% | 2% |
| Other Purchased Professional and Technical Services (319) | \$5,231 | \$2,527 | \$11,214 | \$5,610 | 2% | -50% |
| Library Books (640) | \$625 | \$4,532 | \$617 | \$4,591 | 65% | > 500% |
| Group Life Insurance (221) | \$4,622 | \$4,297 | \$4,404 | \$4,568 | 0% | 4% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0 | \$4,100 | \$26,547 | \$3,582 | N/A | -87% |
| Equipment (730) | \$12,315 | \$12,250 | \$12,560 | \$2,795 | -31% | -78% |
| Other General Supplies (615, 660 to 689) | \$1,662 | \$2,520 | \$0 | \$2,696 | 13% | N/A |
| Transfer Tuition - Other (569) | \$4,100 | \$2,420 | \$4,210 | \$2,660 | -10% | -37% |
| Other Employee Benefits (241 to 290) | \$3,308 | \$4,534 | \$3,692 | \$2,455 | -7% | -34% |
| Technology Related Professional Development (748) | \$0 | \$1,250 | \$1,583 | \$2,375 | N/A | 50% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$7,594 | \$4,583 | \$1,890 | \$2,315 | -26% | 22% |
| Postage and Postage Machine Rental (532) | \$2,519 | \$2,082 | \$2,749 | \$1,736 | -9% | -37% |
| Wireless Equipment (743) | \$25,216 | \$0 | \$0 | \$1,544 | -50% | N/A |
| Unemployment compensation (230) | \$4,256 | \$7,746 | \$0 | \$1,465 | -23% | N/A |
| Dues and Fees (810) | \$0 | \$0 | \$232 | \$900 | N/A | 288% |
| Periodicals (650) | \$1,020 | \$598 | \$535 | \$559 | -14% | 5% |
| Purchased Property Services; Rentals (440) | \$0 | \$0 | \$0 | \$147 | N/A | N/A |

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Blue River Valley Schools (3405)

| Blue River Valley Schools (3405) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Bank Service Charges (871) | \$0 | \$0 | \$0 | \$62 | N/A | N/A |
| Official Bond Premiums (525) | \$0 | \$200 | \$200 | \$0 | N/A | -100% |
| Meals Provided (235) | \$108 | \$0 | \$0 | \$0 | -100% | N/A |
| Computer Hardware (741) | \$2,660 | \$0 | \$41,265 | \$0 | -100% | -100% |
| Pre-2008 object code - temporary salaries (header) (130) | \$25,342 | \$61,366 | \$23,577 | \$0 | -100% | -100% |
| Purchased Professional and Technical Instruction Services (311) | \$500 | \$305 | \$0 | \$0 | -100% | N/A |
| Other Purchased Services (593) | \$300 | \$0 | \$0 | \$0 | -100% | N/A |
| Student Academic Achievement Total | \$3,576,020 | \$3,644,509 | \$3,393,999 | \$3,586,586 | 0% | 6% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$331,677 | \$334,847 | \$326,749 | \$328,364 | 0% | 0% |
| Noncertified Salaries (120) | \$108,009 | \$108,964 | \$139,688 | \$121,899 | 3% | -13% |
| Group Health Insurance (222) | \$66,870 | \$69,774 | \$63,387 | \$63,621 | -1% | 0% |
| Social Security-Certified Employee Retirement (212) | \$23,666 | \$23,751 | \$23,140 | \$23,807 | 0% | 3% |
| Licensed Employees Temporary Salaries (135) | \$22,454 | \$23,981 | \$23,399 | \$21,950 | -1% | -6% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$19,216 | \$19,683 | \$18,962 | \$19,820 | 1% | 5% |
| Public Employees Retirement Fund (214) | \$13,077 | \$13,893 | \$13,814 | \$13,907 | 2% | 1% |
| Social Security-Noncertified Employee Retirement (211) | \$7,328 | \$7,328 | \$9,563 | \$8,019 | 2% | -16% |
| Travel (580) | \$4,393 | \$3,782 | \$4,469 | \$4,310 | 0% | -4% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$4,217 | \$4,177 | \$4,146 | \$4,143 | 0% | 0% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$4,514 | \$3,953 | \$4,233 | \$3,908 | -4% | -8% |
| Operational Supplies (611) | \$1,185 | \$2,251 | \$1,498 | \$1,621 | 8% | 8% |
| Group Accident Insurance (223) | \$1,509 | \$1,328 | \$1,350 | \$1,411 | -2% | 5% |
| Computer Hardware (741) | \$0 | \$0 | \$0 | \$1,400 | N/A | N/A |
| Group Life Insurance (221) | \$704 | \$704 | \$781 | \$887 | 6% | 14% |
| Other Employee Benefits (241 to 290) | \$0 | \$0 | \$0 | \$506 | N/A | N/A |
| Official Bond Premiums (525) | \$200 | \$100 | \$100 | \$400 | 19% | 300% |
| Severance/Early Retirement Pay (213) | \$5,700 | \$2,850 | \$1,360 | \$0 | -100% | -100% |
| Other Purchased Services (593) | \$15 | \$0 | \$0 | \$0 | -100% | N/A |
| Student Instructional Support Total | \$614,734 | \$621,367 | \$636,639 | \$619,973 | 0% | -3% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$516,799 | \$539,652 | \$507,785 | \$494,404 | -1% | -3% |
| Heating and Cooling for Buildings - Electricity (621) | \$190,688 | \$201,045 | \$209,449 | \$183,333 | -1% | -12% |
| Food Purchases (614) | \$146,940 | \$176,118 | \$180,112 | \$153,218 | 1% | -15% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$75,520 | \$116,837 | \$138,112 | \$142,255 | 17% | 3% |

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Blue River Valley Schools (3405)

| Blue River Valley Schools (3405) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|-----------|-----------|-----------|-----------|------------------------------------|-----------------------------|
| Certified Salaries (110) | \$114,592 | \$114,842 | \$114,592 | \$101,257 | -3% | -12% |
| Vehicles (731) | \$0 | \$90,707 | \$83,777 | \$84,023 | N/A | 0% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$57,006 | \$47,037 | \$48,084 | \$69,904 | 5% | 45% |
| Public Employees Retirement Fund (214) | \$58,811 | \$63,502 | \$62,024 | \$62,456 | 2% | 1% |
| Light and Power - Other than Heating and Cooling (625) | \$23,576 | \$1,980 | \$20,510 | \$59,907 | 26% | 192% |
| Group Health Insurance (222) | \$76,229 | \$63,710 | \$67,941 | \$57,232 | -7% | -16% |
| Gasoline and Lubricants (613) | \$62,092 | \$68,209 | \$57,852 | \$51,894 | -4% | -10% |
| Social Security-Noncertified Employee Retirement (211) | \$36,903 | \$39,028 | \$37,049 | \$35,946 | -1% | -3% |
| Operational Supplies (611) | \$36,775 | \$33,880 | \$41,283 | \$34,799 | -1% | -16% |
| Workers Compensation Insurance (225) | \$10,737 | \$10,950 | \$10,799 | \$16,834 | 12% | 56% |
| Connectivity (744) | \$7,115 | \$9,616 | \$9,840 | \$11,067 | 12% | 12% |
| Board Members Compensation (115) | \$10,000 | \$10,000 | \$10,000 | \$10,000 | 0% | 0% |
| Dues and Fees (810) | \$7,539 | \$6,786 | \$9,617 | \$7,536 | 0% | -22% |
| Social Security-Certified Employee Retirement (212) | \$8,413 | \$8,433 | \$8,429 | \$7,493 | -3% | -11% |
| Other Purchased Professional and Technical Services (319) | \$4,419 | \$3,999 | \$3,549 | \$5,545 | 6% | 56% |
| Tires and Repairs (612) | \$5,859 | \$1,663 | \$3,405 | \$5,202 | -3% | 53% |
| Telephone (531) | \$6,805 | \$7,589 | \$5,060 | \$5,080 | -7% | 0% |
| Other Public or Private Utility Services (419) | \$10,813 | \$12,020 | \$12,909 | \$4,432 | -20% | -66% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$6,009 | \$6,015 | \$5,223 | \$4,107 | -9% | -21% |
| Purchased Professional and Technical Board of Education Services (318) | \$3,175 | \$3,546 | \$4,001 | \$3,893 | 5% | -3% |
| Utility Services Removal of Refuse and Garbage (412) | \$3,991 | \$4,086 | \$3,880 | \$3,820 | -1% | -2% |
| Licensed Employees Temporary Salaries (135) | \$0 | \$0 | \$5,375 | \$3,267 | N/A | -39% |
| Other Purchased Services (593) | \$460 | \$531 | \$453 | \$3,233 | 63% | > 500% |
| Severance/Early Retirement Pay (213) | \$0 | \$0 | \$5,440 | \$3,120 | N/A | -43% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$2,929 | \$2,935 | \$2,929 | \$2,929 | 0% | 0% |
| Utility Services Water and Sewage (411) | \$2,537 | \$3,221 | \$1,186 | \$2,911 | 4% | 145% |
| Travel (580) | \$4,881 | \$5,788 | \$4,792 | \$2,784 | -13% | -42% |
| Advertising (540) | \$1,593 | \$1,287 | \$1,136 | \$2,303 | 10% | 103% |
| Miscellaneous Objects (876 to 899) | \$3,329 | \$3,802 | \$3,981 | \$2,198 | -10% | -45% |
| Group Life Insurance (221) | \$1,622 | \$1,578 | \$1,275 | \$1,306 | -5% | 2% |
| Postage and Postage Machine Rental (532) | \$2,093 | \$1,622 | \$932 | \$1,209 | -13% | 30% |
| Group Accident Insurance (223) | \$1,260 | \$1,201 | \$1,258 | \$1,185 | -2% | -6% |
| Equipment (730) | \$61 | \$0 | \$15,807 | \$825 | 92% | -95% |
| Purchased Property Services; Construction Services (450) | \$0 | \$10,632 | \$24,476 | \$593 | N/A | -98% |
| Official Bond Premiums (525) | \$120 | \$120 | \$260 | \$400 | 35% | 54% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$1,486 | \$1,491 | \$1,528 | \$229 | -37% | -85% |

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Blue River Valley Schools (3405)

| Blue River Valley Schools (3405) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Purchased Professional and Technical Staff Services (314) | \$0 | \$0 | \$836 | \$98 | N/A | -88% |
| Purchased Services; Student Transportation Services (510) | \$37,015 | \$5,109 | \$0 | \$0 | -100% | N/A |
| Unemployment compensation (230) | \$518 | \$414 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$1,540,708 | \$1,680,980 | \$1,726,946 | \$1,644,227 | 2% | -5% |
| Nonoperational | | | | | | |
| Redemption of Principal (831) | \$405,288 | \$896,246 | \$610,000 | \$645,000 | 12% | 6% |
| Interest on Bonds or Notes (832) | \$436,713 | \$339,254 | \$212,000 | \$197,000 | -18% | -7% |
| Computer Hardware (741) | \$42,695 | \$23,999 | \$36,454 | \$84,010 | 18% | 130% |
| Equipment (730) | \$61,979 | \$71,281 | \$75,509 | \$65,675 | 1% | -13% |
| Certified Salaries (110) | \$37,304 | \$33,267 | \$41,235 | \$38,820 | 1% | -6% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$359,373 | \$346,243 | \$82,081 | \$29,804 | -46% | -64% |
| Noncertified Salaries (120) | \$28,397 | \$30,990 | \$23,370 | \$26,180 | -2% | 12% |
| Purchased Property Services; Rentals (440) | \$17,129 | \$18,986 | \$17,923 | \$15,343 | -3% | -14% |
| Other Purchased Professional and Technical Services (319) | \$18,437 | \$2,400 | \$0 | \$11,787 | -11% | N/A |
| Teacher Retirement Fund, After 7-1-95 (216) | \$3,263 | \$2,838 | \$3,675 | \$3,323 | 0% | -10% |
| Social Security-Certified Employee Retirement (212) | \$2,658 | \$2,384 | \$2,952 | \$2,752 | 1% | -7% |
| Social Security-Noncertified Employee Retirement (211) | \$2,172 | \$2,371 | \$1,780 | \$2,085 | -1% | 17% |
| Operational Supplies (611) | \$179 | \$101 | \$552 | \$1,082 | 57% | 96% |
| Licensed Employees Temporary Salaries (135) | \$0 | \$0 | \$0 | \$992 | N/A | N/A |
| Public Employees Retirement Fund (214) | \$55 | \$0 | \$135 | \$385 | 62% | 186% |
| Purchased Professional and Technical Pupil Services (313) | \$100 | \$0 | \$0 | \$295 | 31% | N/A |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$187 | \$187 | \$187 | \$187 | 0% | 0% |
| Unemployment compensation (230) | \$672 | \$314 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$1,416,601 | \$1,770,861 | \$1,107,852 | \$1,124,721 | -6% | 2% |
| Grand Total | \$7,148,063 | \$7,717,717 | \$6,865,437 | \$6,975,507 | -1% | 2% |