

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Barr-Reeve Com Schools Inc (1315)**

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	\$2,682,352	\$2,715,884	\$2,543,756	\$2,581,187	-1.0%	1.5%
Pupil Services	313	\$400,373	\$381,783	\$457,241	\$418,637	1.1%	-8.4%
Group Health Insurance	222	\$387,122	\$176,714	\$289,336	\$403,850	1.1%	39.6%
Non - Certified Salaries	120	\$116,737	\$136,407	\$191,104	\$189,779	12.9%	-0.7%
Social Security Certified	212	\$198,802	\$199,292	\$186,730	\$188,910	-1.3%	1.2%
Teacher Retirement Fund, After 7-1-95	216	\$140,780	\$149,348	\$174,875	\$183,134	6.8%	4.7%
Other Group Insurance Authorized by Statute	224	\$72,310	\$37,404	\$63,125	\$84,325	3.9%	33.6%
Textbooks	630	\$101,647	\$48,293	\$113,921	\$83,439	-4.8%	-26.8%
Licensed Employees	135	\$41,693	\$56,530	\$33,466	\$47,115	3.1%	40.8%
Stipends	131	\$125	\$2,250	\$31,055	\$43,175	331.1%	39.0%
Severance/Early Retirement Pay	213	\$105,834	\$225,066	\$88,931	\$37,823	-22.7%	-57.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$51,017	\$49,394	\$34,670	\$31,085	-11.6%	-10.3%
Public Employees Retirement Fund	214	\$12,733	\$16,339	\$25,604	\$26,699	20.3%	4.3%
Content	747	\$29,731	\$14,199	\$45,605	\$24,323	-4.9%	-46.7%
Operational Supplies	611	\$22,573	\$36,949	\$18,200	\$21,482	-1.2%	18.0%
Connectivity	744	\$7,881	\$10,051	\$13,544	\$20,946	27.7%	54.7%
Social Security Noncertified	211	\$12,702	\$14,862	\$17,179	\$17,695	8.6%	3.0%
Computer Hardware	741	\$35,074	\$11,625	\$12,162	\$14,868	-19.3%	22.3%
Workers Compensation Insurance	225	\$9,453	\$9,619	\$10,751	\$14,196	10.7%	32.0%
Group Life Insurance	221	\$11,467	\$5,763	\$9,662	\$12,814	2.8%	32.6%
Pre-2008 Object Code - Temporary Salaries	130	\$16,150	\$0	\$0	\$9,000	-13.6%	NA
Group Accident Insurance	223	\$9,416	\$4,754	\$6,749	\$8,978	-1.2%	33.0%
Instructional Programs Improvement Services	312	\$14,940	\$14,632	\$7,246	\$8,595	-12.9%	18.6%
Staff Services	314	\$6,523	\$6,195	\$7,335	\$6,125	-1.6%	-16.5%
Wireless Equipment	743	\$1,038	\$684	\$28	\$5,917	54.5%	21385.4%
Other Professional and Technical Services	319	\$10,069	\$9,461	\$11,311	\$5,530	-13.9%	-51.1%
Other Employee Benefits	241 - 290	\$2,794	\$4,207	\$4,981	\$4,989	15.6%	0.2%
Other Purchased Services	593	\$1,121	\$3,280	\$5,626	\$3,874	36.3%	-31.1%
Travel	580	\$5,344	\$1,545	\$5,696	\$3,241	-11.8%	-43.1%
Library Books	640	\$6,570	\$3,966	\$4,622	\$2,741	-19.6%	-40.7%
Rentals	440	\$2,130	\$3,220	\$1,670	\$1,619	-6.6%	-3.1%
Periodicals	650	\$990	\$1,046	\$337	\$871	-3.1%	158.2%
Other Communication Services	533 - 539	\$2,014	\$1,233	\$1,791	\$102	-52.5%	-94.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$4,365	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$2,874	\$3,126	\$7,617	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$10,866	\$1,960	\$3,319	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$17,559	\$18,653	\$0	NA	-100.0%
Other Technology Hardware	746	\$1,549	\$2,240	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$1,400	\$1,411	\$40	\$0	-100.0%	-100.0%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Professional Development	748	\$3,893	\$3,898	\$102	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$157	\$0	\$0	\$0	-100.0%	NA
Tires and Repairs	612	\$0	\$654	\$0	\$0	NA	NA
Seldom or Non-Recurring Purchases	873	\$1,560	\$300	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$4,546,165</b>	<b>\$4,383,142</b>	<b>\$4,448,037</b>	<b>\$4,507,066</b>	<b>-0.2%</b>	<b>1.3%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$295,194	\$320,117	\$357,825	\$320,366	2.1%	-10.5%
Group Health Insurance	222	\$96,647	\$68,799	\$96,614	\$113,401	4.1%	17.4%
Non - Certified Salaries	120	\$109,512	\$116,348	\$127,446	\$111,038	0.3%	-12.9%
Teacher Retirement Fund, After 7-1-95	216	\$23,975	\$25,923	\$33,478	\$29,736	5.5%	-11.2%
Social Security Certified	212	\$22,302	\$24,504	\$29,350	\$26,082	4.0%	-11.1%
Operational Supplies	611	\$25,947	\$20,515	\$16,902	\$18,621	-8.0%	10.2%
Public Employees Retirement Fund	214	\$11,281	\$12,638	\$14,702	\$15,418	8.1%	4.9%
Other Group Insurance Authorized by Statute	224	\$9,886	\$6,728	\$10,862	\$12,265	5.5%	12.9%
Social Security Noncertified	211	\$8,051	\$8,594	\$9,410	\$8,062	0.0%	-14.3%
Severance/Early Retirement Pay	213	\$7,058	\$32,349	\$15,077	\$3,080	-18.7%	-79.6%
Stipends	131	\$0	\$0	\$0	\$2,880	NA	NA
Workers Compensation Insurance	225	\$1,492	\$1,688	\$1,971	\$2,203	10.2%	11.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,006	\$2,338	\$2,220	\$2,161	1.9%	-2.7%
Group Life Insurance	221	\$1,660	\$984	\$1,592	\$2,024	5.1%	27.1%
Travel	580	\$2,965	\$3,015	\$408	\$1,699	-13.0%	316.7%
Other Professional and Technical Services	319	\$3,118	\$3,268	\$0	\$1,625	-15.0%	NA
Group Accident Insurance	223	\$1,309	\$812	\$1,248	\$1,578	4.8%	26.4%
Other Employee Benefits	241 - 290	\$0	\$116	\$446	\$915	NA	105.2%
Postage and Postage Machine Rental	532	\$2,119	\$1,599	\$1,737	\$832	-20.8%	-52.1%
Other Purchased Services	593	\$500	\$500	\$0	\$500	0.0%	NA
Other Communication Services	533 - 539	\$405	\$679	\$4,334	\$256	-10.8%	-94.1%
Dues and Fees	810	\$685	\$794	\$844	\$229	-24.0%	-72.9%
Instruction Services	311	-\$180	\$0	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$15	\$0	\$0	NA	NA
Content	747	\$0	\$5,718	\$0	\$0	NA	NA
Professional Development	748	\$6,374	\$0	\$0	\$0	-100.0%	NA
Connectivity	744	\$0	\$1,596	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$632,306</b>	<b>\$659,634</b>	<b>\$726,467</b>	<b>\$674,972</b>	<b>1.6%</b>	<b>-7.1%</b>
<b>Overhead and Operational</b>							
Group Health Insurance	222	\$220,279	\$928,836	\$975,987	\$741,324	35.4%	-24.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Barr-Reeve Com Schools Inc (1315)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$386,259	\$383,582	\$397,063	\$412,923	1.7%	4.0%
Student Transportation Services	510	\$225,174	\$224,722	\$224,687	\$218,354	-0.8%	-2.8%
Food Purchases	614	\$160,271	\$165,388	\$166,293	\$163,537	0.5%	-1.7%
Heating and Cooling for Buildings - Electricity	621	\$126,795	\$146,772	\$149,121	\$155,430	5.2%	4.2%
Repairs and Maintenance Services	430	\$81,712	\$87,699	\$126,929	\$119,291	9.9%	-6.0%
Certified Salaries	110	\$96,096	\$102,900	\$107,100	\$114,150	4.4%	6.6%
Other Professional and Technical Services	319	\$51,262	\$61,359	\$61,511	\$67,916	7.3%	10.4%
Insurance	520	\$47,720	\$51,014	\$54,938	\$57,422	4.7%	4.5%
Public Employees Retirement Fund	214	\$35,357	\$42,176	\$49,762	\$53,685	11.0%	7.9%
Social Security Noncertified	211	\$30,177	\$29,561	\$30,642	\$31,443	1.0%	2.6%
Operational Supplies	611	\$26,079	\$29,507	\$25,922	\$29,165	2.8%	12.5%
Gasoline and Lubricants	613	\$28,877	\$26,132	\$25,422	\$24,028	-4.5%	-5.5%
Other Group Insurance Authorized by Statute	224	\$23,942	\$13,094	\$18,328	\$23,821	-0.1%	30.0%
Other Supplies and Materials	615, 660 - 689	\$20,200	\$49,742	\$9,831	\$23,394	3.7%	138.0%
Heating and Cooling for Buildings - Gas	622	\$19,502	\$23,781	\$28,797	\$22,894	4.1%	-20.5%
Water and Sewage	411	\$12,319	\$11,441	\$12,305	\$13,018	1.4%	5.8%
Board Member Compensation	115	\$11,408	\$11,420	\$11,234	\$11,334	-0.2%	0.9%
Teacher Retirement Fund, After 7-1-95	216	\$9,591	\$10,290	\$10,710	\$10,815	3.0%	1.0%
Telephone	531	\$9,847	\$10,169	\$10,135	\$10,337	1.2%	2.0%
Social Security Certified	212	\$6,785	\$7,400	\$7,637	\$8,246	5.0%	8.0%
Dues and Fees	810	\$6,003	\$5,115	\$9,286	\$8,072	7.7%	-13.1%
Workers Compensation Insurance	225	\$2,985	\$2,869	\$3,225	\$4,406	10.2%	36.6%
Travel	580	\$2,181	\$3,331	\$3,548	\$4,211	17.9%	18.7%
Content	747	\$0	\$140	\$0	\$3,700	NA	NA
Group Life Insurance	221	\$3,996	\$2,163	\$2,891	\$3,545	-3.0%	22.6%
Interest	832	\$0	\$0	\$0	\$2,683	NA	NA
Wireless Equipment	743	\$0	\$22,025	\$5,015	\$2,525	NA	-49.7%
Construction Services	450	\$0	\$0	\$0	\$2,414	NA	NA
Other Communication Services	533 - 539	\$6,689	\$5,220	\$4,363	\$1,688	-29.1%	-61.3%
Stipends	131	\$0	\$0	\$0	\$1,680	NA	NA
Group Accident Insurance	223	\$1,433	\$816	\$1,148	\$1,582	2.5%	37.8%
Tires and Repairs	612	\$952	\$160	\$824	\$1,504	12.1%	82.7%
Severance/Early Retirement Pay	213	\$2,635	\$1,568	\$945	\$1,260	-16.8%	33.3%
Staff Services	314	\$2,379	\$2,490	\$3,846	\$1,159	-16.4%	-69.9%
Advertising	540	\$1,649	\$999	\$831	\$951	-12.9%	14.5%
Official Bond Premiums	525	\$287	\$938	\$1,330	\$938	34.5%	-29.5%
Postage and Postage Machine Rental	532	\$1,634	\$1,262	\$2,085	\$459	-27.2%	-78.0%
Periodicals	650	\$352	\$352	\$457	\$105	-26.1%	-77.0%
Equipment	730	\$1,356	\$1,429	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$1,379	\$1,451	\$0	NA	-100.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Barr-Reeve Com Schools Inc (1315)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$0	\$5,256	\$0	\$0	NA	NA
Removal of Refuse and Garbage	412	\$0	\$161	\$0	\$0	NA	NA
Connectivity	744	\$1,020	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$3,270	\$1,744	\$0	NA	-100.0%
Professional Development	748	\$275	\$307	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$1,665,478</b>	<b>\$2,478,235</b>	<b>\$2,547,343</b>	<b>\$2,355,409</b>	<b>9.1%</b>	<b>-7.5%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$528,831	\$587,821	\$452,970	\$330,000	-11.1%	-27.1%
Certified Salaries	110	\$74,481	\$63,023	\$77,830	\$87,510	4.1%	12.4%
Other Professional and Technical Services	319	\$72,230	\$77,899	\$66,216	\$69,719	-0.9%	5.3%
Equipment	730	\$84,412	\$142,151	\$80,504	\$68,192	-5.2%	-15.3%
Interest	832	\$123,432	\$106,281	\$81,226	\$64,622	-14.9%	-20.4%
Non - Certified Salaries	120	\$51,136	\$47,003	\$45,335	\$37,082	-7.7%	-18.2%
Improvements Other Than Buildings	715	\$8,674	\$38,483	\$8,475	\$24,396	29.5%	187.9%
Removal of Refuse and Garbage	412	\$11,289	\$11,878	\$13,004	\$13,919	5.4%	7.0%
Rentals	440	\$13,070	\$13,508	\$13,000	\$13,077	0.0%	0.6%
Buildings	720	\$111,348	\$62,147	\$47,044	\$9,398	-46.1%	-80.0%
Social Security Certified	212	\$5,315	\$4,821	\$5,954	\$6,695	5.9%	12.4%
Teacher Retirement Fund, After 7-1-95	216	\$3,686	\$3,530	\$5,367	\$5,716	11.6%	6.5%
Operational Supplies	611	\$4,995	\$3,102	\$3,186	\$2,886	-12.8%	-9.4%
Social Security Noncertified	211	\$3,912	\$3,596	\$3,468	\$2,837	-7.7%	-18.2%
Bank Service Charges	871	\$0	\$1,150	\$1,150	\$1,150	NA	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,401	\$1,303	\$1,046	\$992	-8.3%	-5.1%
Public Employees Retirement Fund	214	\$17	\$0	\$193	\$114	60.5%	-41.3%
Construction Services	450	\$0	\$1,440	\$0	\$0	NA	NA
Land and Easements	710	\$583	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$0	\$0	\$14,790	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$1,098,813</b>	<b>\$1,169,136</b>	<b>\$920,758</b>	<b>\$738,304</b>	<b>-9.5%</b>	<b>-19.8%</b>
<b>Grand Total</b>		<b>\$7,942,763</b>	<b>\$8,690,147</b>	<b>\$8,642,604</b>	<b>\$8,275,750</b>	<b>1.0%</b>	<b>-4.2%</b>