

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Bremen Public Schools (5480)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$637,429	\$664,759	\$679,841	\$703,367	2.49%	3.46%
Non - Certified Salaries	120	\$327,389	\$326,436	\$346,410	\$352,027	1.83%	1.62%
Group Health Insurance	222	\$209,519	\$206,714	\$213,269	\$231,614	2.54%	8.60%
Pupil Services	313	\$48,852	\$39,446	\$44,680	\$67,170	8.29%	50.34%
Teacher Retirement Fund, After 7-1-95	216	\$46,737	\$47,561	\$55,305	\$58,248	5.66%	5.32%
Social Security Certified	212	\$47,679	\$48,701	\$49,232	\$51,105	1.75%	3.80%
Public Employees Retirement Fund	214	\$29,538	\$32,899	\$36,473	\$37,439	6.11%	2.65%
Social Security Noncertified	211	\$21,958	\$21,961	\$22,619	\$22,623	0.75%	0.02%
Other Group Insurance Authorized by Statute	224	\$18,536	\$17,699	\$19,246	\$19,821	1.69%	2.98%
Data Processing Services	316	\$4,407	\$14,188	\$13,371	\$16,648	39.41%	24.51%
Operational Supplies	611	\$12,346	\$10,673	\$14,747	\$11,177	-2.46%	-24.21%
Group Life Insurance	221	\$5,096	\$5,386	\$5,517	\$5,513	1.99%	-0.07%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,025	\$10,680	\$4,591	\$4,458	-18.34%	-2.90%
Travel	580	\$7,550	\$5,117	\$6,937	\$3,684	-16.42%	-46.89%
Instructional Programs Improvement Services	312	\$854	\$567	\$220	\$2,307	28.20%	948.45%
Dues and Fees	810	\$1,040	\$1,339	\$2,363	\$1,372	7.17%	-41.94%
Entertainment	240	\$0	\$143	\$131	\$764	NA	485.63%
Official Bond Premiums	525	\$350	\$350	\$350	\$575	13.21%	64.29%
Periodicals	650	\$181	\$98	\$378	\$195	1.91%	-48.47%
Other Professional and Technical Services	319	\$1,350	\$1,100	\$835	\$150	-42.26%	-82.04%
Other Supplies and Materials	615, 660 - 689	\$0	\$282	\$126	\$0	NA	-100.00%
Board of Education Services	318	\$0	\$2,535	\$94	\$0	NA	-100.00%
Equipment	730	\$1,679	\$0	\$2,275	\$0	-100.00%	-100.00%

<b>Student Instructional Support Total</b>	<b>\$1,432,514</b>	<b>\$1,458,632</b>	<b>\$1,519,009</b>	<b>\$1,590,257</b>	<b>2.65%</b>	<b>4.69%</b>
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#### Student Academic Achievement

Certified Salaries	110	\$4,191,949	\$4,218,453	\$4,290,225	\$4,485,025	1.70%	4.54%
Non - Certified Salaries	120	\$541,527	\$555,591	\$611,989	\$534,181	-0.34%	-12.71%
Group Health Insurance	222	\$559,909	\$522,544	\$506,254	\$528,008	-1.46%	4.30%
Teacher Retirement Fund, After 7-1-95	216	\$283,687	\$306,922	\$317,015	\$347,737	5.22%	9.69%
Social Security Certified	212	\$304,632	\$312,505	\$305,684	\$318,602	1.13%	4.23%

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#### Bremen Public Schools (5480)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Transfer Tuition to Other School Corps Within State	561	\$135,217	\$165,723	\$142,024	\$180,864	7.54%	27.35%
Textbooks	630	\$121,977	\$156,781	\$118,789	\$136,676	2.89%	15.06%
Nonlicensed Employees	136	\$77,833	\$95,895	\$70,005	\$84,476	2.07%	20.67%
Other Group Insurance Authorized by Statute	224	\$61,943	\$58,679	\$60,377	\$65,974	1.59%	9.27%
Content	747	\$0	\$0	\$0	\$64,197	NA	NA
Operational Supplies	611	\$74,857	\$58,139	\$55,516	\$61,876	-4.65%	11.46%
Instruction Services	311	\$25,174	\$30,843	\$37,697	\$54,560	21.33%	44.73%
Social Security Noncertified	211	\$43,577	\$46,643	\$48,219	\$43,950	0.21%	-8.85%
Teacher Retirement Fund, Prior to 7-1-95	215	\$45,760	\$42,559	\$38,096	\$37,609	-4.79%	-1.28%
Public Employees Retirement Fund	214	\$29,482	\$34,875	\$38,935	\$30,495	0.85%	-21.68%
Workers Compensation Insurance	225	\$20,681	\$21,000	\$23,923	\$30,245	9.97%	26.43%
Equipment	730	\$3,940	\$639	\$1,031	\$28,774	64.39%	2689.61%
Group Life Insurance	221	\$20,849	\$21,327	\$21,657	\$21,625	0.92%	-0.15%
Severance/Early Retirement Pay	213	\$29,085	\$21,578	\$7,310	\$16,185	-13.63%	121.41%
Travel	580	\$12,410	\$9,358	\$9,938	\$12,908	0.99%	29.89%
Pupil Services	313	\$33,372	\$35,708	\$18,496	\$11,810	-22.87%	-36.15%
Instructional Programs Improvement Services	312	\$13,099	\$21,107	\$6,656	\$9,381	-8.01%	40.95%
Library Books	640	\$8,186	\$10,838	\$12,584	\$6,489	-5.64%	-48.44%
Licensed Employees	135	\$12,179	\$9,849	\$3,681	\$5,468	-18.14%	48.54%
Stipends	131	\$0	\$94,018	\$12,628	\$3,627	NA	-71.28%
Periodicals	650	\$2,223	\$2,397	\$3,579	\$2,859	6.49%	-20.13%
Data Processing Services	316	\$1,420	\$1,244	\$1,480	\$1,888	7.38%	27.57%
Other Professional and Technical Services	319	\$11,715	\$3,116	\$1,015	\$1,825	-37.18%	79.80%
Other Purchased Services	593	\$2,308	\$178	\$364	\$1,239	-14.40%	240.38%
Rentals	440	\$640	\$530	\$704	\$668	1.06%	-5.16%
Board of Education Services	318	\$20	\$432	\$0	\$86	44.14%	NA
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$5,473	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$3,390	\$25	\$275	\$0	-100.00%	-100.00%
Terminal Leave	125	\$1,725	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$6,680,237</b>	<b>\$6,859,496</b>	<b>\$6,766,145</b>	<b>\$7,129,305</b>	<b>1.64%</b>	<b>5.37%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$674,528	\$758,411	\$1,028,281	\$1,196,094	15.40%	16.32%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Bremen Public Schools (5480)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Food Purchases	614	\$122,886	\$213,309	\$215,980	\$249,834	19.41%	15.67%
Light and Power - Other Than Heating and Cooling	625	\$216,813	\$223,842	\$231,957	\$235,994	2.14%	1.74%
Repairs and Maintenance Services	430	\$161,148	\$170,565	\$187,481	\$210,883	6.96%	12.48%
Vehicles	731	\$0	\$160,120	\$122,780	\$201,760	NA	64.33%
Group Health Insurance	222	\$123,254	\$124,718	\$176,631	\$184,827	10.66%	4.64%
Operational Supplies	611	\$210,483	\$109,617	\$163,257	\$174,440	-4.59%	6.85%
Certified Salaries	110	\$106,396	\$109,530	\$98,675	\$97,800	-2.08%	-0.89%
Public Employees Retirement Fund	214	\$35,978	\$45,851	\$78,327	\$95,380	27.60%	21.77%
Social Security Noncertified	211	\$48,699	\$54,388	\$73,533	\$85,045	14.96%	15.66%
Insurance	520	\$85,846	\$90,500	\$87,849	\$82,205	-1.08%	-6.42%
Heating and Cooling for Buildings - Gas	622	\$77,493	\$120,581	\$89,359	\$65,566	-4.09%	-26.63%
Content	747	\$77,966	\$52,373	\$37,644	\$53,796	-8.86%	42.91%
Gasoline and Lubricants	613	\$76,041	\$80,901	\$65,251	\$40,038	-14.82%	-38.64%
Other Group Insurance Authorized by Statute	224	\$15,736	\$15,543	\$20,816	\$23,143	10.12%	11.18%
Water and Sewage	411	\$24,983	\$21,359	\$18,506	\$22,675	-2.39%	22.53%
Dues and Fees	810	\$13,776	\$9,743	\$10,956	\$22,328	12.83%	103.80%
Printing and Binding	550	\$0	\$29,177	\$31,685	\$21,771	NA	-31.29%
Removal of Refuse and Garbage	412	\$15,152	\$18,180	\$22,850	\$20,699	8.11%	-9.41%
Telephone	531	\$19,926	\$9,808	\$9,759	\$20,450	0.65%	109.56%
Teacher Retirement Fund, After 7-1-95	216	\$216	\$303	\$9,991	\$10,517	164.30%	5.26%
Professional Development	748	\$1,754	\$10,066	\$9,934	\$10,002	54.54%	0.68%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Equipment	730	\$2,630	\$22,350	\$100,582	\$9,227	36.85%	-90.83%
Postage and Postage Machine Rental	532	\$10,054	\$8,130	\$8,001	\$8,062	-5.37%	0.76%
Social Security Certified	212	\$8,253	\$8,794	\$7,815	\$7,818	-1.34%	0.03%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$7,000	\$0	\$5,410	\$7,108	0.38%	31.39%
Instructional Programs Improvement Services	312	\$0	\$7,264	\$1,100	\$6,757	NA	514.31%
Connectivity	744	\$300	\$0	\$0	\$6,564	116.28%	NA
Rentals	440	\$10,030	\$12,092	\$12,259	\$6,108	-11.66%	-50.18%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$2,974	\$4,292	\$937	\$5,703	17.67%	508.37%
Workers Compensation Insurance	225	\$2,100	\$2,371	\$2,400	\$5,076	24.69%	111.51%
Travel	580	\$15,450	\$17,231	\$12,653	\$4,933	-24.83%	-61.02%
Group Life Insurance	221	\$2,767	\$3,074	\$3,860	\$4,510	12.99%	16.83%
Other Employee Benefits	241 - 290	\$6,261	\$6,058	\$2,539	\$3,644	-12.65%	43.55%

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**Biannual Financial Report Data**

**Bremen Public Schools (5480)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Board of Education Services	318	\$7,304	\$2,789	\$4,528	\$3,488	-16.87%	-22.97%
Staff Services	314	\$3,570	\$3,136	\$3,171	\$2,784	-6.03%	-12.20%
Data Processing Services	316	\$1,227	\$1,400	\$1,912	\$2,479	19.22%	29.68%
Stipends	131	\$0	\$2,890	\$1,880	\$2,360	NA	25.53%
Bank Service Charges	871	\$1,223	\$2,061	\$1,260	\$1,993	12.99%	58.18%
Advertising	540	\$1,867	\$2,914	\$4,299	\$1,947	1.05%	-54.71%
Official Bond Premiums	525	\$975	\$1,075	\$1,150	\$1,075	2.47%	-6.52%
Tires and Repairs	612	\$9,688	\$3,691	\$21,163	\$620	-49.70%	-97.07%
Other Professional and Technical Services	319	\$7,271	\$3,172	\$863	\$458	-49.89%	-46.88%
Statistical Services	317	\$168	\$0	\$0	\$280	13.62%	NA
Periodicals	650	\$135	\$201	\$26	\$147	2.15%	465.38%
Student Transportation Services	510	\$0	\$0	\$0	\$100	NA	NA
Unemployment Insurance	230	\$0	\$0	\$0	\$13	NA	NA
Other Supplies and Materials	615, 660 - 689	\$200	\$300	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$0	\$1,235	\$155	\$0	NA	-100.00%
Cleaning Services	420	\$567,704	\$568,806	\$189,602	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,198	\$3,286	\$42	\$0	-100.00%	-100.00%
Entertainment	240	\$3,444	\$0	\$219	\$0	-100.00%	-100.00%

<b>Overhead and Operational Total</b>	<b>\$2,794,869</b>	<b>\$3,127,500</b>	<b>\$3,189,326</b>	<b>\$3,228,498</b>	<b>3.67%</b>	<b>1.23%</b>
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**Non Operational**

Redemption of Principal	831	\$1,420,031	\$1,415,108	\$1,403,900	\$1,391,066	-0.51%	-0.91%
Computer Hardware	741	\$442,378	\$426,235	\$328,775	\$288,393	-10.14%	-12.28%
Certified Salaries	110	\$239,110	\$249,764	\$250,876	\$269,607	3.05%	7.47%
Construction Services	450	\$88,396	\$145,464	\$68,200	\$108,283	5.20%	58.77%
Equipment	730	\$102,364	\$84,074	\$75,234	\$106,783	1.06%	41.94%
Improvements Other Than Buildings	715	\$2,285	\$5,522	\$26,905	\$68,155	133.70%	153.32%
Other Technology Hardware	746	\$37,609	\$10,224	\$4,183	\$24,293	-10.35%	480.72%
Social Security Certified	212	\$18,292	\$19,095	\$19,187	\$20,625	3.05%	7.50%
Connectivity	744	\$0	\$0	\$0	\$19,109	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$11,165	\$11,239	\$11,927	\$12,278	2.40%	2.95%
Other Purchased Services	593	\$0	\$2,054	\$7,500	\$6,470	NA	-13.73%
Other Purchased Property Services	490 - 499	\$5,750	\$2,340	\$4,710	\$3,210	-13.56%	-31.85%

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Rentals	440	\$62,093	\$67,096	\$37,301	\$2,448	-55.44%	-93.44%
Bank Service Charges	871	\$2,000	\$3,100	\$555	\$1,450	-7.72%	161.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$745	\$563	\$585	\$636	-3.87%	8.78%
Non - Certified Salaries	120	\$0	\$0	\$0	\$620	NA	NA
Public Employees Retirement Fund	214	\$108	\$385	\$250	\$229	20.54%	-8.76%
Equipment Purchase over the LEA's Cap. Threshold	735	\$5,670	\$0	\$10,000	\$0	-100.00%	-100.00%
Pupil Services	313	\$25,000	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$47,279	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$2,510,275</b>	<b>\$2,442,261</b>	<b>\$2,250,087</b>	<b>\$2,323,655</b>	<b>-1.91%</b>	<b>3.27%</b>
<b>Grand Total</b>		<b>\$13,417,894</b>	<b>\$13,887,889</b>	<b>\$13,724,567</b>	<b>\$14,271,715</b>	<b>1.55%</b>	<b>3.99%</b>