

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Brown County School Corporation (670)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$1,902,424	NA	NA
Certified Salaries	110	\$1,229,778	\$1,235,589	\$1,263,623	\$1,277,713	0.96%	1.12%
Non - Certified Salaries	120	\$501,710	\$510,511	\$517,318	\$545,478	2.11%	5.44%
Group Health Insurance	222	\$209,529	\$242,312	\$267,960	\$254,643	5.00%	-4.97%
Teacher Retirement Fund, After 7-1-95	216	\$82,812	\$93,658	\$101,810	\$102,842	5.56%	1.01%
Social Security Certified	212	\$91,211	\$91,249	\$93,598	\$94,944	1.01%	1.44%
Public Employees Retirement Fund	214	\$61,315	\$68,215	\$72,287	\$75,292	5.27%	4.16%
Social Security Noncertified	211	\$36,433	\$36,943	\$37,432	\$38,789	1.58%	3.62%
Severance/Early Retirement Pay	213	\$36,280	\$33,001	\$31,561	\$34,135	-1.51%	8.15%
Operational Supplies	611	\$19,169	\$21,199	\$22,200	\$30,328	12.15%	36.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,808	\$8,928	\$8,551	\$8,948	-8.57%	4.65%
Travel	580	\$7,848	\$12,810	\$17,678	\$8,707	2.63%	-50.75%
Group Accident Insurance	223	\$3,595	\$3,454	\$3,610	\$3,639	0.31%	0.81%
Group Life Insurance	221	\$2,944	\$2,867	\$3,133	\$3,559	4.85%	13.59%
Licensed Employees	135	\$0	\$0	\$2,053	\$2,001	NA	-2.53%
Repairs and Maintenance Services	430	\$2,085	\$3,815	\$1,415	\$250	-41.16%	-82.33%
Other Professional and Technical Services	319	\$150	\$255	\$327	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$4,945	\$1,444	\$0	(\$1)	NA	NA
Student Instructional Support Total		\$2,302,612	\$2,366,250	\$2,444,556	\$4,383,690	17.46%	79.32%
Student Academic Achievement							
Certified Salaries	110	\$7,481,692	\$7,112,369	\$6,697,972	\$6,901,522	-2.00%	3.04%
Group Health Insurance	222	\$1,003,824	\$1,120,875	\$1,133,954	\$1,414,374	8.95%	24.73%
Non - Certified Salaries	120	\$884,562	\$1,086,189	\$1,133,187	\$1,087,433	5.30%	-4.04%
Teacher Retirement Fund, After 7-1-95	216	\$459,281	\$500,053	\$513,191	\$538,691	4.07%	4.97%
Social Security Certified	212	\$545,145	\$524,449	\$494,338	\$502,749	-2.00%	1.70%
Textbooks	630	\$99,799	\$276,331	\$143,911	\$248,531	25.62%	72.70%
Instruction Services	311	\$101,008	\$139,074	\$179,298	\$217,445	21.13%	21.28%
Severance/Early Retirement Pay	213	\$184,158	\$263,383	\$359,175	\$213,520	3.77%	-40.55%
Transfer Tuition to Other School Corps Within State	561	\$225,207	\$130,390	\$175,278	\$193,199	-3.76%	10.22%
Operational Supplies	611	\$174,400	\$128,148	\$168,329	\$149,647	-3.75%	-11.10%

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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
Public Employees Retirement Fund	214	\$102,789	\$135,421	\$144,428	\$134,880	7.03%	-6.61%
Licensed Employees	135	\$27,281	\$86,995	\$149,547	\$130,444	47.87%	-12.77%
Data Processing Services	316	\$91,644	\$69,377	\$77,442	\$119,998	6.97%	54.95%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$98,369	\$77,980	\$95,223	\$91,278	-1.85%	-4.14%
Social Security Noncertified	211	\$71,983	\$85,399	\$90,032	\$87,769	5.08%	-2.51%
Teacher Retirement Fund, Prior to 7-1-95	215	\$99,018	\$76,834	\$66,727	\$62,962	-10.70%	-5.64%
Miscellaneous Objects	876 - 899	\$0	\$0	\$760	\$42,693	NA	5517.43%
Group Accident Insurance	223	\$22,056	\$18,973	\$19,076	\$20,058	-2.35%	5.15%
Group Life Insurance	221	\$17,117	\$16,295	\$15,314	\$16,087	-1.54%	5.05%
Dues and Fees	810	\$15,460	\$8,280	\$12,187	\$14,297	-1.94%	17.31%
Pupil Services	313	\$48,862	\$50,380	\$45,294	\$13,837	-27.05%	-69.45%
Postage and Postage Machine Rental	532	\$9,452	\$14,100	\$9,683	\$11,824	5.76%	22.10%
Other Purchased Services	593	\$11,149	\$7,327	\$9,495	\$10,867	-0.64%	14.45%
Other Professional and Technical Services	319	\$6,947	\$2,250	\$4,325	\$7,845	3.09%	81.39%
Repairs and Maintenance Services	430	\$13,041	\$9,415	\$6,185	\$6,457	-16.12%	4.40%
Telephone	531	\$5,793	\$5,222	\$5,700	\$5,700	-0.41%	0.00%
Equipment	730	\$6,090	\$1,129	\$16,625	\$4,554	-7.01%	-72.61%
Entertainment	240	\$0	\$0	\$0	\$3,893	NA	NA
Library Books	640	\$3,015	\$4,562	\$4,670	\$3,819	6.09%	-18.22%
Professional Development	748	\$2,587	\$1,962	\$6,103	\$3,288	6.17%	-46.13%
Distance Learning Equipment	742	(\$3,992)	\$0	\$4,697	\$3,070	NA	-34.63%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$2,632	NA	NA
Other Supplies and Materials	615, 660 - 689	\$3,644	\$2,045	\$2,555	\$2,324	-10.64%	-9.05%
Travel	580	\$1,711	\$0	\$285	\$2,183	6.29%	665.92%
Nonlicensed Employees	136	\$130,665	\$118,346	\$15,815	\$1,420	-67.71%	-91.02%
Periodicals	650	\$1,564	\$223	\$711	\$1,247	-5.49%	75.52%
Statistical Services	317	\$168	\$255	\$1,602	\$944	54.06%	-41.09%
Advertising	540	\$298	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$3,326	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$6,771	\$3,757	\$0	\$0	-100.00%	NA
Food Purchases	614	\$2,720	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$0	\$645	\$0	\$0	NA	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
Student Academic Achievement Total		\$11,958,604	\$12,078,433	\$11,803,111	\$12,273,481	0.65%	3.99%
Overhead and Operational							
Non - Certified Salaries	120	\$1,476,185	\$1,596,454	\$1,651,172	\$1,715,815	3.83%	3.91%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$1,531,750	\$1,741,789	\$1,742,770	\$1,663,386	2.08%	-4.56%
Other Public or Private Utility Services	419	\$327,173	\$363,488	\$488,094	\$520,569	12.31%	6.65%
Operational Supplies	611	\$623,023	\$596,629	\$527,223	\$516,934	-4.56%	-1.95%
Repairs and Maintenance Services	430	\$917,171	\$693,839	\$789,000	\$511,394	-13.59%	-35.18%
Group Health Insurance	222	\$372,982	\$426,027	\$682,665	\$470,360	5.97%	-31.10%
Certified Salaries	110	\$366,704	\$405,314	\$404,035	\$429,454	4.03%	6.29%
Equipment	730	\$111,369	\$111,216	\$12,815	\$425,633	39.82%	3221.31%
Miscellaneous Objects	876 - 899	\$196,170	\$186,995	\$134,813	\$354,889	15.98%	163.25%
Public Employees Retirement Fund	214	\$180,081	\$209,702	\$224,833	\$232,631	6.61%	3.47%
Insurance	520	\$334,024	\$457,916	\$412,368	\$225,817	-9.32%	-45.24%
Social Security Noncertified	211	\$109,475	\$115,986	\$120,330	\$125,059	3.38%	3.93%
Gasoline and Lubricants	613	\$0	\$26,155	\$99,935	\$80,486	NA	-19.46%
Data Processing Services	316	\$287,312	\$51,501	\$156,042	\$73,996	-28.76%	-52.58%
Severance/Early Retirement Pay	213	\$52,111	\$56,003	\$58,112	\$53,448	0.64%	-8.03%
Telephone	531	\$47,985	\$48,709	\$45,945	\$50,664	1.37%	10.27%
Other Professional and Technical Services	319	\$10,838	\$7,791	\$11,667	\$40,650	39.17%	248.41%
Social Security Certified	212	\$26,911	\$30,586	\$30,107	\$32,336	4.70%	7.40%
Licensed Employees	135	\$0	\$0	\$14,330	\$31,114	NA	117.13%
Travel	580	\$17,196	\$22,131	\$14,507	\$27,221	12.17%	87.64%
Board of Education Services	318	\$24,714	\$23,670	\$23,048	\$25,078	0.37%	8.81%
Nonlicensed Employees	136	\$43,945	\$29,379	\$18,481	\$17,734	-20.30%	-4.04%
Group Life Insurance	221	\$6,515	\$6,110	\$9,602	\$9,365	9.50%	-2.46%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,925	\$9,137	\$5,371	\$7,989	3.64%	48.73%
Periodicals	650	\$8,554	\$9,034	\$5,912	\$6,764	-5.70%	14.41%
Other Employee Benefits	241 - 290	\$6,000	\$6,000	\$6,000	\$6,000	0.00%	0.00%
Advertising	540	\$3,661	\$3,283	\$8,672	\$4,781	6.90%	-44.88%
Group Accident Insurance	223	\$3,891	\$5,514	\$5,204	\$4,363	2.90%	-16.16%
Teacher Retirement Fund, After 7-1-95	216	\$2,811	\$6,307	\$3,431	\$4,168	10.34%	21.47%

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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
Postage and Postage Machine Rental	532	\$2,200	\$3,556	\$2,243	\$2,818	6.38%	25.66%
Official Bond Premiums	525	\$2,594	\$3,013	\$2,919	\$1,943	-6.97%	-33.43%
Other Communication Services	533 - 539	\$60	\$64	\$0	\$70	3.93%	NA
Rentals	440	\$15	\$15	\$15	\$15	0.00%	0.00%
Heating and Cooling for Buildings - Gas	622	(\$6,395)	\$0	\$0	\$0	NA	NA
Light and Power - Other Than Heating and Cooling	625	\$107,423	\$0	\$0	\$0	-100.00%	NA
Water and Sewage	411	\$82,247	\$72	\$45	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$7,283,621	\$7,253,385	\$7,711,708	\$7,672,945	1.31%	-0.50%
Non Operational							
Redemption of Principal	831	\$1,218,786	\$2,672,937	\$2,584,588	\$2,526,500	19.99%	-2.25%
Equipment	730	\$868,140	\$373,933	\$482,663	\$260,610	-25.98%	-46.01%
Certified Salaries	110	\$180,003	\$153,593	\$222,055	\$247,225	8.26%	11.33%
Interest	832	\$135,042	\$139,669	\$61,456	\$204,601	10.95%	232.92%
Non - Certified Salaries	120	\$64,617	\$74,268	\$56,510	\$58,519	-2.45%	3.56%
Teacher Retirement Fund, After 7-1-95	216	\$13,375	\$12,930	\$20,494	\$23,363	14.96%	14.00%
Social Security Certified	212	\$13,767	\$11,815	\$16,898	\$18,896	8.24%	11.82%
Other Professional and Technical Services	319	\$133,265	\$0	\$0	\$7,112	-51.94%	NA
Insurance	520	\$0	\$0	\$9,247	\$6,278	NA	-32.11%
Repairs and Maintenance Services	430	\$1,593,969	\$232,530	\$1,221,630	\$5,860	-75.38%	-99.52%
Public Employees Retirement Fund	214	\$3,085	\$1,490	\$2,202	\$2,617	-4.03%	18.87%
Dues and Fees	810	\$1,950	\$0	\$2,953	\$1,900	-0.65%	-35.65%
Social Security Noncertified	211	\$1,901	\$855	\$1,182	\$1,595	-4.30%	34.99%
Pupil Services	313	\$2,275	\$0	\$3,587	\$1,523	-9.55%	-57.55%
Operational Supplies	611	\$0	\$0	\$0	\$1,357	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,541	\$1,180	\$787	\$739	-16.80%	-6.15%
Vehicles	731	\$5,500	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$179,721	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$0	\$625	\$0	\$0	NA	NA
Data Processing Services	316	\$0	\$332	\$32	\$0	NA	-100.00%
Non Operational Total		\$4,416,939	\$3,676,158	\$4,686,284	\$3,368,696	-6.55%	-28.12%

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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
	Grand Total	\$25,961,775	\$25,374,227	\$26,645,660	\$27,698,812	1.63%	3.95%