

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Brown County School Corporation (670)**

Brown County School Corporation (670)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$7,257,768	\$7,618,335	\$7,481,692	\$7,112,369	-1%	-5%
Group Health Insurance (222)	\$1,027,952	\$1,152,645	\$1,003,824	\$1,120,875	2%	12%
Noncertified Salaries (120)	\$853,205	\$936,237	\$884,562	\$1,086,189	6%	23%
Social Security-Certified Employee Retirement (212)	\$532,384	\$548,364	\$545,145	\$524,449	0%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$425,169	\$451,936	\$459,281	\$500,053	4%	9%
Textbooks (630)	\$124,817	\$400,689	\$99,799	\$276,331	22%	177%
Severance/Early Retirement Pay (213)	\$373,168	\$230,782	\$184,158	\$263,383	-8%	43%
Purchased Professional and Technical Instruction Services (311)	\$59,269	\$50,059	\$101,008	\$139,074	24%	38%
Public Employees Retirement Fund (214)	\$86,795	\$96,881	\$102,789	\$135,421	12%	32%
Transfer Tuition to Other School Corporations Within the State (561)	\$168,567	\$200,395	\$225,207	\$130,390	-6%	-42%
Operational Supplies (611)	\$158,227	\$166,172	\$174,400	\$128,148	-5%	-27%
Nonlicensed Employees Temporary Salaries (136)	\$96,271	\$126,655	\$130,665	\$118,346	5%	-9%
Licensed Employees Temporary Salaries (135)	\$108,896	\$79,673	\$27,281	\$86,995	-5%	219%
Social Security-Noncertified Employee Retirement (211)	\$76,511	\$81,822	\$71,983	\$85,399	3%	19%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$99,477	\$98,369	\$77,980	N/A	-21%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$123,838	\$118,022	\$99,018	\$76,834	-11%	-22%
Purchased Professional and Technical Data Processing Services (316)	\$12,120	\$47,412	\$91,644	\$69,377	55%	-24%
Purchased Professional and Technical Pupil Services (313)	\$14,656	\$18,598	\$48,862	\$50,380	36%	3%
Group Accident Insurance (223)	\$20,147	\$20,599	\$22,056	\$18,973	-1%	-14%
Group Life Insurance (221)	\$15,493	\$17,216	\$17,117	\$16,295	1%	-5%
Postage and Postage Machine Rental (532)	\$11,375	\$9,441	\$9,452	\$14,100	6%	49%
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,080	\$12,819	\$13,041	\$9,415	17%	-28%
Dues and Fees (810)	\$5,470	\$9,095	\$15,460	\$8,280	11%	-46%
Other Purchased Services (593)	\$5,321	\$7,623	\$11,149	\$7,327	8%	-34%
Telephone (531)	\$2,902	\$5,918	\$5,793	\$5,222	16%	-10%
Library Books (640)	\$11,219	\$6,792	\$3,015	\$4,562	-20%	51%
Land and Easements (710)	\$8,475	\$0	\$6,771	\$3,757	-18%	-45%
Other Purchased Professional and Technical Services (319)	\$101,017	\$20,320	\$6,947	\$2,250	-61%	-68%
Other General Supplies (615, 660 to 689)	\$1,385	\$3,099	\$3,644	\$2,045	10%	-44%
Technology Related Professional Development (748)	\$6,657	\$10,899	\$2,587	\$1,962	-26%	-24%
Equipment (730)	\$12,875	\$5,623	\$6,090	\$1,129	-46%	-81%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$645	N/A	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$2,394	\$168	\$255	N/A	52%
Periodicals (650)	\$299	\$980	\$1,564	\$223	-7%	-86%
Awards (875)	\$698	\$0	\$0	\$0	-100%	N/A

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Brown County School Corporation (670)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Travel (580)	\$6,279	\$1,467	\$1,711	\$0	-100%	-100%
Food Purchases (614)	\$2,588	\$3,681	\$2,720	\$0	-100%	-100%
Distance Learning Equipment (742)	\$4,261	\$14,390	-\$3,992	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$15,027	\$1,373	\$0	\$0	-100%	N/A
Other Communication Services (533 to 539)	\$542	\$0	\$0	\$0	-100%	N/A
Advertising (540)	\$0	\$3,524	\$298	\$0	N/A	-100%
Buildings (720)	\$0	\$5,750	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$3,007	\$285	\$0	\$0	-100%	N/A
Stipends (131)	\$0	\$810	\$0	\$0	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$3,525	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$750	\$10,600	\$3,326	\$0	-100%	-100%
<b>Student Academic Achievement Total</b>	<b>\$11,744,003</b>	<b>\$12,598,852</b>	<b>\$11,958,604</b>	<b>\$12,078,433</b>	<b>1%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$1,145,620	\$1,188,043	\$1,229,778	\$1,235,589	2%	0%
Noncertified Salaries (120)	\$511,725	\$500,030	\$501,710	\$510,511	0%	2%
Group Health Insurance (222)	\$220,792	\$233,803	\$209,529	\$242,312	2%	16%
Teacher Retirement Fund, After 7-1-95 (216)	\$75,248	\$79,328	\$82,812	\$93,658	6%	13%
Social Security-Certified Employee Retirement (212)	\$85,220	\$88,154	\$91,211	\$91,249	2%	0%
Public Employees Retirement Fund (214)	\$51,428	\$55,637	\$61,315	\$68,215	7%	11%
Social Security-Noncertified Employee Retirement (211)	\$36,585	\$36,211	\$36,433	\$36,943	0%	1%
Severance/Early Retirement Pay (213)	\$34,258	\$34,694	\$36,280	\$33,001	-1%	-9%
Operational Supplies (611)	\$16,779	\$12,888	\$19,169	\$21,199	6%	11%
Travel (580)	\$6,092	\$9,847	\$7,848	\$12,810	20%	63%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$12,869	\$12,878	\$12,808	\$8,928	-9%	-30%
Purchased Property Services; Repairs and Maintenance Services (430)	\$360	\$3,590	\$2,085	\$3,815	80%	83%
Group Accident Insurance (223)	\$3,124	\$3,329	\$3,595	\$3,454	3%	-4%
Group Life Insurance (221)	\$2,777	\$2,906	\$2,944	\$2,867	1%	-3%
Unemployment compensation (230)	\$31,089	\$25,232	\$4,945	\$1,444	-54%	-71%
Other Purchased Professional and Technical Services (319)	\$91	\$1,204	\$150	\$255	29%	70%
Technology Related Professional Development (748)	\$8,262	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$50	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$15,751	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$2,258,119</b>	<b>\$2,287,774</b>	<b>\$2,302,612</b>	<b>\$2,366,250</b>	<b>1%</b>	<b>3%</b>
<b>Overhead and Operational</b>						

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<b>Brown County School Corporation (670)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Student Transportation Purchased From Another School Corporation Within The State (511)	\$1,223,339	\$1,506,017	\$1,531,750	\$1,741,789	9%	14%
Noncertified Salaries (120)	\$1,402,429	\$1,456,047	\$1,476,185	\$1,596,454	3%	8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$787,259	\$986,372	\$917,171	\$693,839	-3%	-24%
Operational Supplies (611)	\$599,983	\$667,529	\$623,023	\$596,629	0%	-4%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$209,461	\$93,477	\$334,024	\$457,916	22%	37%
Group Health Insurance (222)	\$310,400	\$374,701	\$372,982	\$426,027	8%	14%
Certified Salaries (110)	\$298,244	\$330,686	\$366,704	\$405,314	8%	11%
Other Public or Private Utility Services (419)	\$448,213	\$482,121	\$327,173	\$363,488	-5%	11%
Public Employees Retirement Fund (214)	\$135,930	\$155,085	\$180,081	\$209,702	11%	16%
Miscellaneous Objects (876 to 899)	\$231,095	\$165,066	\$196,170	\$186,995	-5%	-5%
Social Security-Noncertified Employee Retirement (211)	\$104,024	\$107,459	\$109,475	\$115,986	3%	6%
Equipment (730)	\$207,004	\$390,304	\$111,369	\$111,216	-14%	0%
Severance/Early Retirement Pay (213)	\$54,221	\$59,635	\$52,111	\$56,003	1%	7%
Purchased Professional and Technical Data Processing Services (316)	\$240,271	\$418,981	\$287,312	\$51,501	-32%	-82%
Telephone (531)	\$51,413	\$58,478	\$47,985	\$48,709	-1%	2%
Social Security-Certified Employee Retirement (212)	\$21,574	\$25,072	\$26,911	\$30,586	9%	14%
Nonlicensed Employees Temporary Salaries (136)	\$17,309	\$29,811	\$43,945	\$29,379	14%	-33%
Gasoline and Lubricants (613)	\$0	\$0	\$0	\$26,155	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$22,464	\$24,366	\$24,714	\$23,670	1%	-4%
Travel (580)	\$11,927	\$20,621	\$17,196	\$22,131	17%	29%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,242	\$6,403	\$6,925	\$9,137	30%	32%
Periodicals (650)	\$3,676	\$3,721	\$8,554	\$9,034	25%	6%
Other Purchased Professional and Technical Services (319)	\$17,523	\$11,406	\$10,838	\$7,791	-18%	-28%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,577	\$2,171	\$2,811	\$6,307	25%	124%
Group Life Insurance (221)	\$3,748	\$4,614	\$6,515	\$6,110	13%	-6%
Other Employee Benefits (241 to 290)	\$0	\$6,000	\$6,000	\$6,000	N/A	0%
Group Accident Insurance (223)	\$2,831	\$3,633	\$3,891	\$5,514	18%	42%
Postage and Postage Machine Rental (532)	\$6,449	\$1,722	\$2,200	\$3,556	-14%	62%
Advertising (540)	\$7,947	\$6,705	\$3,661	\$3,283	-20%	-10%
Official Bond Premiums (525)	\$2,888	\$3,588	\$2,594	\$3,013	1%	16%
Utility Services Water and Sewage (411)	\$17,943	\$37,226	\$82,247	\$72	-75%	-100%
Other Communication Services (533 to 539)	\$0	\$0	\$60	\$64	N/A	7%
Purchased Property Services; Rentals (440)	\$12	\$12	\$15	\$15	6%	0%
Heating and Cooling for Buildings - Gas (622)	\$9,438	\$13,802	-\$6,395	\$0	-100%	N/A
Dues and Fees (810)	\$3,900	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$842	\$0	\$0	\$0	-100%	N/A

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Workers Compensation Insurance (225)	\$79	\$46,356	\$0	\$0	-100%	N/A
Light and Power - Other than Heating and Cooling (625)	\$87,816	\$138,377	\$107,423	\$0	-100%	-100%
Other Technology Hardware (746)	\$40	\$0	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$6,547,510</b>	<b>\$7,637,563</b>	<b>\$7,283,621</b>	<b>\$7,253,385</b>	<b>3%</b>	<b>0%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,189,450	\$1,912,294	\$1,218,786	\$2,672,937	22%	119%
Equipment (730)	\$1,056,785	\$1,081,076	\$868,140	\$373,933	-23%	-57%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,847,976	\$2,720,228	\$1,593,969	\$232,530	-40%	-85%
Certified Salaries (110)	\$131,985	\$160,581	\$180,003	\$153,593	4%	-15%
Interest on Bonds or Notes (832)	\$98,433	\$145,148	\$135,042	\$139,669	9%	3%
Noncertified Salaries (120)	\$33,188	\$85,904	\$64,617	\$74,268	22%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,981	\$13,006	\$13,375	\$12,930	7%	-3%
Social Security-Certified Employee Retirement (212)	\$10,288	\$12,387	\$13,767	\$11,815	4%	-14%
Public Employees Retirement Fund (214)	\$743	\$5,137	\$3,085	\$1,490	19%	-52%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,162	\$958	\$1,541	\$1,180	0%	-23%
Social Security-Noncertified Employee Retirement (211)	\$699	\$3,709	\$1,901	\$855	5%	-55%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$625	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$0	\$332	N/A	N/A
Dues and Fees (810)	\$1,850	\$2,600	\$1,950	\$0	-100%	-100%
Purchased Professional and Technical Pupil Services (313)	\$0	\$979	\$2,275	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$30	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$462,723	\$167,624	\$179,721	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$750	\$0	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$10,015	\$0	\$0	\$0	-100%	N/A
Buildings (720)	\$1,090	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$132	\$483	\$0	\$0	-100%	N/A
Vehicles (731)	\$0	\$0	\$5,500	\$0	N/A	-100%
Other Purchased Professional and Technical Services (319)	\$93,066	\$253,765	\$133,265	\$0	-100%	-100%
Other Technology Hardware (746)	\$1,891	\$109	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$4,952,236</b>	<b>\$6,565,988</b>	<b>\$4,416,939</b>	<b>\$3,676,158</b>	<b>-7%</b>	<b>-17%</b>
<b>Grand Total</b>	<b>\$25,501,867</b>	<b>\$29,090,176</b>	<b>\$25,961,775</b>	<b>\$25,374,227</b>	<b>0%</b>	<b>-2%</b>