

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Brownstown Cnt Com Sch Corp (3695)

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	\$5,992,161	\$6,169,740	\$5,799,401	\$5,735,310	-1.1%	-1.1%
Social Security Certified	212	\$439,973	\$451,856	\$427,301	\$423,800	-0.9%	-0.8%
Non - Certified Salaries	120	\$356,893	\$404,354	\$409,005	\$407,529	3.4%	-0.4%
Group Health Insurance	222	\$284,359	\$308,081	\$331,461	\$362,998	6.3%	9.5%
Teacher Retirement Fund, After 7-1-95	216	\$305,283	\$372,892	\$309,312	\$322,825	1.4%	4.4%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$215,066	\$228,770	NA	6.4%
Operational Supplies	611	\$338,523	\$190,991	\$198,547	\$122,722	-22.4%	-38.2%
Instruction Services	311	\$42,593	\$72,158	\$90,219	\$91,076	20.9%	1.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$111,234	\$125,019	\$100,258	\$88,351	-5.6%	-11.9%
Public Employees Retirement Fund	214	\$32,559	\$47,445	\$43,822	\$47,737	10.0%	8.9%
Severance/Early Retirement Pay	213	\$39,192	\$40,321	\$41,920	\$41,826	1.6%	-0.2%
Social Security Noncertified	211	\$32,016	\$36,178	\$36,380	\$36,994	3.7%	1.7%
Group Life Insurance	221	\$25,693	\$24,775	\$23,015	\$20,746	-5.2%	-9.9%
Equipment	730	\$16,693	\$33,275	\$22,631	\$16,876	0.3%	-25.4%
Other Group Insurance Authorized by Statute	224	\$16,568	\$17,192	\$16,154	\$15,058	-2.4%	-6.8%
Library Books	640	\$10,394	\$18,245	\$14,380	\$13,105	6.0%	-8.9%
Workers Compensation Insurance	225	\$17,394	\$58,493	\$42,366	\$10,853	-11.1%	-74.4%
Travel	580	\$6,531	\$8,794	\$18,690	\$9,660	10.3%	-48.3%
Instructional Programs Improvement Services	312	\$20,210	\$16,958	\$13,542	\$8,235	-20.1%	-39.2%
Periodicals	650	\$3,564	\$3,854	\$4,104	\$4,937	8.5%	20.3%
Other Technology Hardware	746	\$0	\$1,001	\$0	\$4,850	NA	NA
Dues and Fees	810	\$3,814	\$3,630	\$4,664	\$4,274	2.9%	-8.4%
Rentals	440	\$2,016	\$2,756	\$1,727	\$1,533	-6.6%	-11.2%
Other Supplies and Materials	615, 660 - 689	\$3,402	\$862	\$1,916	\$1,496	-18.6%	-22.0%
Postage and Postage Machine Rental	532	\$425	\$81	\$79	\$1,067	25.9%	1250.0%
Repairs and Maintenance Services	430	\$404	\$1,787	\$323	\$1,000	25.4%	209.8%
Official Bond Premiums	525	\$300	\$150	\$150	\$175	-12.6%	16.7%
Other Professional and Technical Services	319	\$275	\$325	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$0	\$182	\$0	\$0	NA	NA
Computer Hardware	741	\$3,714	\$47,583	\$27,021	\$0	-100.0%	-100.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$320,238	\$87,191	\$124,941	\$0	-100.0%	-100.0%
Content	747	\$20,595	\$10,999	\$362	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$865	\$0	\$6,134	\$0	-100.0%	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$8,447,878</b>	<b>\$8,557,167</b>	<b>\$8,324,889</b>	<b>\$8,023,803</b>	<b>-1.3%</b>	<b>-3.6%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$753,484	\$747,005	\$722,708	\$710,188	-1.5%	-1.7%
Group Health Insurance	222	\$134,514	\$149,463	\$137,266	\$143,749	1.7%	4.7%

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**Biannual Financial Report Data**

**Brownstown Cnt Com Sch Corp (3695)**

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	\$134,866	\$143,545	\$144,474	\$133,544	-0.2%	-7.6%
Teacher Retirement Fund, After 7-1-95	216	\$69,139	\$87,027	\$70,654	\$67,300	-0.7%	-4.7%
Social Security Certified	212	\$56,602	\$56,233	\$54,348	\$53,262	-1.5%	-2.0%
Public Employees Retirement Fund	214	\$10,288	\$13,717	\$12,850	\$13,045	6.1%	1.5%
Social Security Noncertified	211	\$8,748	\$10,200	\$10,414	\$9,669	2.5%	-7.2%
Operational Supplies	611	\$10,617	\$9,825	\$6,939	\$8,771	-4.7%	26.4%
Severance/Early Retirement Pay	213	\$6,048	\$6,246	\$6,562	\$6,438	1.6%	-1.9%
Postage and Postage Machine Rental	532	\$2,549	\$5,183	\$3,638	\$3,979	11.8%	9.4%
Travel	580	\$3,443	\$1,887	\$3,602	\$3,551	0.8%	-1.4%
Group Life Insurance	221	\$3,473	\$3,811	\$3,852	\$3,404	-0.5%	-11.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,359	\$3,198	\$2,193	\$2,549	-17.0%	16.2%
Other Group Insurance Authorized by Statute	224	\$1,909	\$1,811	\$1,874	\$2,121	2.7%	13.2%
Other Supplies and Materials	615, 660 - 689	\$500	\$0	\$145	\$1,021	19.5%	604.1%
Other Employee Benefits	241 - 290	\$1,167	\$1,275	\$2,730	\$0	-100.0%	-100.0%
Equipment	730	\$1,020	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,203,726</b>	<b>\$1,240,424</b>	<b>\$1,184,249</b>	<b>\$1,162,590</b>	<b>-0.9%</b>	<b>-1.8%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,415,876	\$1,469,566	\$1,431,969	\$1,524,350	1.9%	6.5%
Food Purchases	614	\$395,197	\$450,631	\$356,820	\$369,881	-1.6%	3.7%
Light and Power - Other Than Heating and Cooling	625	\$304,780	\$301,892	\$334,277	\$337,474	2.6%	1.0%
Certified Salaries	110	\$275,132	\$295,632	\$503,171	\$280,681	0.5%	-44.2%
Group Health Insurance	222	\$132,233	\$162,230	\$158,112	\$189,037	9.3%	19.6%
Operational Supplies	611	\$164,312	\$160,211	\$177,719	\$172,191	1.2%	-3.1%
Vehicles	731	\$4,112	\$157,828	\$156,136	\$170,108	153.6%	8.9%
Gasoline and Lubricants	613	\$212,859	\$168,508	\$194,866	\$137,683	-10.3%	-29.3%
Social Security Noncertified	211	\$103,737	\$109,030	\$105,795	\$111,957	1.9%	5.8%
Public Employees Retirement Fund	214	\$76,403	\$99,645	\$91,643	\$99,683	6.9%	8.8%
Insurance	520	\$102,382	\$110,809	\$121,858	\$78,475	-6.4%	-35.6%
Water and Sewage	411	\$68,551	\$71,218	\$61,605	\$76,124	2.7%	23.6%
Repairs and Maintenance Services	430	\$56,017	\$71,337	\$56,382	\$73,301	7.0%	30.0%
Heating and Cooling for Buildings - Gas	622	\$53,185	\$84,858	\$75,526	\$57,204	1.8%	-24.3%
Telephone	531	\$34,996	\$35,619	\$39,301	\$41,540	4.4%	5.7%
Workers Compensation Insurance	225	\$6,004	\$30,509	\$16,076	\$26,939	45.5%	67.6%
Construction Services	450	\$0	\$0	\$0	\$20,232	NA	NA
Other Supplies and Materials	615, 660 - 689	\$30,890	\$40,879	\$16,593	\$19,625	-10.7%	18.3%
Student Transportation Services	510	\$12,942	\$12,028	\$14,076	\$17,290	7.5%	22.8%
Tires and Repairs	612	\$5,900	\$12,806	\$15,849	\$16,958	30.2%	7.0%
Group Life Insurance	221	\$6,913	\$9,683	\$11,524	\$11,231	12.9%	-2.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$11,113	\$10,818	\$7,017	\$10,349	-1.8%	47.5%
Social Security Certified	212	\$8,227	\$9,571	\$19,556	\$9,010	2.3%	-53.9%
Removal of Refuse and Garbage	412	\$10,180	\$11,460	\$10,695	\$8,745	-3.7%	-18.2%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$7,900	NA	NA
Other Group Insurance Authorized by Statute	224	\$6,995	\$9,946	\$7,340	\$6,118	-3.3%	-16.7%
Other Employee Benefits	241 - 290	\$548	\$1,199	\$0	\$6,081	82.5%	NA
Teacher Retirement Fund, After 7-1-95	216	\$12,651	\$15,475	\$0	\$5,861	-17.5%	NA
Severance/Early Retirement Pay	213	\$5,929	\$49,009	\$34,764	\$5,513	-1.8%	-84.1%
Advertising	540	\$5,237	\$5,535	\$5,323	\$4,281	-4.9%	-19.6%
Rentals	440	\$5,036	\$6,447	\$5,594	\$4,070	-5.2%	-27.2%
Dues and Fees	810	\$7,209	\$6,675	\$10,950	\$3,800	-14.8%	-65.3%
Postage and Postage Machine Rental	532	\$3,663	\$2,648	\$2,324	\$2,648	-7.8%	13.9%
Computer Hardware	741	\$0	\$0	\$0	\$1,500	NA	NA
Staff Services	314	\$1,904	\$2,126	\$2,038	\$1,306	-9.0%	-35.9%
Official Bond Premiums	525	\$300	\$300	\$225	\$300	0.0%	33.3%
Bank Service Charges	871	\$30	\$23	\$27	\$66	21.8%	141.4%
Other Professional and Technical Services	319	\$1,590	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$0	\$0	\$1,730	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$0	\$85	\$150	\$0	NA	-100.0%
<b>Overhead and Operational Total</b>		<b>\$3,543,035</b>	<b>\$3,986,237</b>	<b>\$4,047,030</b>	<b>\$3,909,508</b>	<b>2.5%</b>	<b>-3.4%</b>
<b>Non Operational</b>							
Construction Services	450	\$341,912	\$227,748	\$224,431	\$3,401,494	77.6%	1415.6%
Redemption of Principal	831	\$1,175,000	\$1,240,000	\$1,225,435	\$1,181,000	0.1%	-3.6%
Equipment	730	\$136,384	\$254,070	\$453,714	\$506,368	38.8%	11.6%
Interest	832	\$322,075	\$267,541	\$186,428	\$140,000	-18.8%	-24.9%
Certified Salaries	110	\$48,496	\$112,895	\$118,677	\$117,260	24.7%	-1.2%
Non - Certified Salaries	120	\$118,244	\$113,171	\$107,339	\$101,245	-3.8%	-5.7%
Other Professional and Technical Services	319	\$0	\$0	\$272,226	\$82,754	NA	-69.6%
Buildings	720	\$78,520	\$78,520	\$78,520	\$78,520	0.0%	0.0%
Staff Services	314	\$47,253	\$96,847	\$140,290	\$54,719	3.7%	-61.0%
Rentals	440	\$40,640	\$69,728	\$40,244	\$47,828	4.2%	18.8%
Social Security Certified	212	\$3,632	\$8,542	\$9,045	\$8,970	25.4%	-0.8%
Teacher Retirement Fund, After 7-1-95	216	\$1,946	\$8,401	\$7,542	\$7,535	40.3%	-0.1%
Social Security Noncertified	211	\$7,863	\$7,350	\$6,685	\$6,839	-3.4%	2.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$488	\$1,581	\$1,142	\$1,014	20.1%	-11.2%
Other Supplies and Materials	615. 660 - 689	\$2,200	\$1,700	\$1,125	\$950	-18.9%	-15.6%
Improvements Other Than Buildings	715	\$74,825	\$49,941	\$13,093	\$0	-100.0%	-100.0%
Operational Supplies	611	\$0	\$594	\$0	\$0	NA	NA

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Brownstown Cnt Com Sch Corp (3695)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$131	\$105	\$38	\$0	-100.0%	-100.0%
Bank Service Charges	871	\$2	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$2,399,614</b>	<b>\$2,538,734</b>	<b>\$2,885,973</b>	<b>\$5,736,497</b>	<b>24.3%</b>	<b>98.8%</b>
<b>Grand Total</b>		<b>\$15,594,253</b>	<b>\$16,322,562</b>	<b>\$16,442,141</b>	<b>\$18,832,398</b>	<b>4.8%</b>	<b>14.5%</b>