

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$320,117	\$357,825	\$320,366	\$376,767	4.16%	17.61%
Group Health Insurance	222	\$68,799	\$96,614	\$113,401	\$132,780	17.87%	17.09%
Non - Certified Salaries	120	\$116,348	\$127,446	\$111,038	\$121,033	0.99%	9.00%
Teacher Retirement Fund, After 7-1-95	216	\$25,923	\$33,478	\$29,736	\$35,133	7.90%	18.15%
Social Security Certified	212	\$24,504	\$29,350	\$26,082	\$30,224	5.39%	15.88%
Operational Supplies	611	\$20,515	\$16,902	\$18,621	\$20,193	-0.39%	8.44%
Public Employees Retirement Fund	214	\$12,638	\$14,702	\$15,418	\$16,722	7.25%	8.46%
Other Group Insurance Authorized by Statute	224	\$6,728	\$10,862	\$12,265	\$12,666	17.14%	3.27%
Social Security Noncertified	211	\$8,594	\$9,410	\$8,062	\$8,979	1.10%	11.37%
Content	747	\$5,718	\$0	\$0	\$7,614	7.42%	NA
Stipends	131	\$0	\$0	\$2,880	\$2,880	NA	0.00%
Workers Compensation Insurance	225	\$1,688	\$1,971	\$2,203	\$2,862	14.11%	29.89%
Severance/Early Retirement Pay	213	\$32,349	\$15,077	\$3,080	\$2,625	-46.63%	-14.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,338	\$2,220	\$2,161	\$2,286	-0.56%	5.80%
Group Life Insurance	221	\$984	\$1,592	\$2,024	\$2,099	20.87%	3.74%
Travel	580	\$3,015	\$408	\$1,699	\$2,073	-8.94%	21.98%
Dues and Fees	810	\$794	\$844	\$229	\$1,974	25.57%	762.01%
Group Accident Insurance	223	\$812	\$1,248	\$1,578	\$1,770	21.51%	12.13%
Other Employee Benefits	241 - 290	\$116	\$446	\$915	\$1,192	78.87%	30.28%
Postage and Postage Machine Rental	532	\$1,599	\$1,737	\$832	\$650	-20.16%	-21.92%
Other Purchased Services	593	\$500	\$0	\$500	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$3,268	\$0	\$1,625	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$15	\$0	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$679	\$4,334	\$256	\$0	-100.00%	-100.00%
Connectivity	744	\$1,596	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$659,634	\$726,467	\$674,972	\$782,521	4.36%	15.93%
Student Academic Achievement							
Certified Salaries	110	\$2,715,884	\$2,543,756	\$2,581,187	\$2,555,451	-1.51%	-1.00%
Pupil Services	313	\$381,783	\$457,241	\$418,637	\$458,346	4.68%	9.49%
Group Health Insurance	222	\$176,714	\$289,336	\$403,850	\$422,070	24.32%	4.51%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$136,407	\$191,104	\$189,779	\$205,228	10.75%	8.14%
Social Security Certified	212	\$199,292	\$186,730	\$188,910	\$192,011	-0.93%	1.64%
Teacher Retirement Fund, After 7-1-95	216	\$149,348	\$174,875	\$183,134	\$182,941	5.20%	-0.11%
Other Group Insurance Authorized by Statute	224	\$37,404	\$63,125	\$84,325	\$86,783	23.42%	2.91%
Stipends	131	\$2,250	\$31,055	\$43,175	\$69,987	136.16%	62.10%
Licensed Employees	135	\$56,530	\$33,466	\$47,115	\$61,705	2.21%	30.97%
Computer Hardware	741	\$11,625	\$12,162	\$14,868	\$46,786	41.64%	214.67%
Textbooks	630	\$48,293	\$113,921	\$83,439	\$36,272	-6.91%	-56.53%
Wireless Equipment	743	\$684	\$28	\$5,917	\$36,085	169.55%	509.84%
Operational Supplies	611	\$36,949	\$18,200	\$21,482	\$35,732	-0.83%	66.33%
Content	747	\$14,199	\$45,605	\$24,323	\$35,181	25.46%	44.64%
Public Employees Retirement Fund	214	\$16,339	\$25,604	\$26,699	\$28,375	14.80%	6.28%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,394	\$34,670	\$31,085	\$28,347	-12.96%	-8.81%
Connectivity	744	\$10,051	\$13,544	\$20,946	\$24,847	25.39%	18.62%
Social Security Noncertified	211	\$14,862	\$17,179	\$17,695	\$19,701	7.30%	11.34%
Severance/Early Retirement Pay	213	\$225,066	\$88,931	\$37,823	\$19,100	-46.03%	-49.50%
Workers Compensation Insurance	225	\$9,619	\$10,751	\$14,196	\$15,348	12.39%	8.12%
Instructional Programs Improvement Services	312	\$14,632	\$7,246	\$8,595	\$14,555	-0.13%	69.36%
Other Supplies and Materials	615, 660 - 689	\$1,960	\$3,319	\$0	\$13,759	62.77%	NA
Group Life Insurance	221	\$5,763	\$9,662	\$12,814	\$12,485	21.32%	-2.56%
Other Professional and Technical Services	319	\$9,461	\$11,311	\$5,530	\$12,012	6.15%	117.21%
Group Accident Insurance	223	\$4,754	\$6,749	\$8,978	\$8,910	17.00%	-0.76%
Other Employee Benefits	241 - 290	\$4,207	\$4,981	\$4,989	\$7,472	15.44%	49.77%
Library Books	640	\$3,966	\$4,622	\$2,741	\$6,143	11.56%	124.08%
Other Purchased Services	593	\$3,280	\$5,626	\$3,874	\$3,953	4.78%	2.04%
Travel	580	\$1,545	\$5,696	\$3,241	\$3,835	25.51%	18.32%
Staff Services	314	\$6,195	\$7,335	\$6,125	\$3,446	-13.64%	-43.75%
Professional Development	748	\$3,898	\$102	\$0	\$2,070	-14.64%	NA
Dues and Fees	810	\$1,411	\$40	\$0	\$1,843	6.90%	NA
Rentals	440	\$3,220	\$1,670	\$1,619	\$1,030	-24.80%	-36.38%
Periodicals	650	\$1,046	\$337	\$871	\$359	-23.44%	-58.72%
Seldom or Non-Recurring Purchases	873	\$300	\$0	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$654	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$3,126	\$7,617	\$0	\$0	-100.00%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Communication Services	533 - 539	\$1,233	\$1,791	\$102	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$17,559	\$18,653	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$2,240	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$9,000	\$0	NA	-100.00%
Student Academic Achievement Total		\$4,383,142	\$4,448,037	\$4,507,066	\$4,652,169	1.50%	3.22%
Overhead and Operational							
Non - Certified Salaries	120	\$383,582	\$397,063	\$412,923	\$429,352	2.86%	3.98%
Student Transportation Services	510	\$224,722	\$224,687	\$218,354	\$268,938	4.59%	23.17%
Group Health Insurance	222	\$928,836	\$975,987	\$741,324	\$193,154	-32.47%	-73.94%
Heating and Cooling for Buildings - Electricity	621	\$146,772	\$149,121	\$155,430	\$162,292	2.54%	4.42%
Other Professional and Technical Services	319	\$61,359	\$61,511	\$67,916	\$139,453	22.78%	105.33%
Food Purchases	614	\$165,388	\$166,293	\$163,537	\$136,766	-4.64%	-16.37%
Repairs and Maintenance Services	430	\$87,699	\$126,929	\$119,291	\$129,649	10.27%	8.68%
Certified Salaries	110	\$102,900	\$107,100	\$114,150	\$115,200	2.86%	0.92%
Insurance	520	\$51,014	\$54,938	\$57,422	\$57,697	3.13%	0.48%
Public Employees Retirement Fund	214	\$42,176	\$49,762	\$53,685	\$55,508	7.11%	3.40%
Operational Supplies	611	\$29,507	\$25,922	\$29,165	\$34,541	4.02%	18.43%
Social Security Noncertified	211	\$29,561	\$30,642	\$31,443	\$32,463	2.37%	3.24%
Wireless Equipment	743	\$22,025	\$5,015	\$2,525	\$28,975	7.10%	1047.52%
Other Group Insurance Authorized by Statute	224	\$13,094	\$18,328	\$23,821	\$22,171	14.07%	-6.93%
Gasoline and Lubricants	613	\$26,132	\$25,422	\$24,028	\$16,323	-11.10%	-32.07%
Other Supplies and Materials	615, 660 - 689	\$49,742	\$9,831	\$23,394	\$15,043	-25.84%	-35.70%
Heating and Cooling for Buildings - Gas	622	\$23,781	\$28,797	\$22,894	\$14,976	-10.92%	-34.59%
Water and Sewage	411	\$11,441	\$12,305	\$13,018	\$13,471	4.17%	3.47%
Board Member Compensation	115	\$11,420	\$11,234	\$11,334	\$12,226	1.72%	7.87%
Teacher Retirement Fund, After 7-1-95	216	\$10,290	\$10,710	\$10,815	\$10,920	1.50%	0.97%
Telephone	531	\$10,169	\$10,135	\$10,337	\$10,493	0.79%	1.51%
Dues and Fees	810	\$5,115	\$9,286	\$8,072	\$10,386	19.37%	28.66%
Social Security Certified	212	\$7,400	\$7,637	\$8,246	\$8,285	2.87%	0.48%
Workers Compensation Insurance	225	\$2,869	\$3,225	\$4,406	\$4,422	11.43%	0.38%
Travel	580	\$3,331	\$3,548	\$4,211	\$4,249	6.27%	0.90%
Group Life Insurance	221	\$2,163	\$2,891	\$3,545	\$3,206	10.34%	-9.54%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$0	\$0	\$0	\$2,854	NA	NA
Staff Services	314	\$2,490	\$3,846	\$1,159	\$2,708	2.12%	133.57%
Tires and Repairs	612	\$160	\$824	\$1,504	\$1,989	87.77%	32.22%
Stipends	131	\$0	\$0	\$1,680	\$1,920	NA	14.29%
Group Accident Insurance	223	\$816	\$1,148	\$1,582	\$1,596	18.25%	0.85%
Official Bond Premiums	525	\$938	\$1,330	\$938	\$1,065	3.23%	13.54%
Severance/Early Retirement Pay	213	\$1,568	\$945	\$1,260	\$1,050	-9.54%	-16.67%
Advertising	540	\$999	\$831	\$951	\$1,021	0.54%	7.36%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$825	NA	NA
Postage and Postage Machine Rental	532	\$1,262	\$2,085	\$459	\$564	-18.23%	22.89%
Periodicals	650	\$352	\$457	\$105	\$168	-16.90%	59.89%
Removal of Refuse and Garbage	412	\$161	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$1,379	\$1,451	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$3,270	\$1,744	\$0	\$0	-100.00%	NA
Professional Development	748	\$307	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$5,256	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$1,429	\$0	\$0	\$0	-100.00%	NA
Content	747	\$140	\$0	\$3,700	\$0	-100.00%	-100.00%
Other Communication Services	533 - 539	\$5,220	\$4,363	\$1,688	\$0	-100.00%	-100.00%
Construction Services	450	\$0	\$0	\$2,414	\$0	NA	-100.00%
Interest	832	\$0	\$0	\$2,683	\$0	NA	-100.00%

Overhead and Operational Total \$2,478,235 \$2,547,343 \$2,355,409 \$1,945,918 -5.87% -17.39%

Non Operational

Redemption of Principal	831	\$587,821	\$452,970	\$330,000	\$360,000	-11.54%	9.09%
Equipment	730	\$142,151	\$80,504	\$68,192	\$147,252	0.89%	115.94%
Certified Salaries	110	\$63,023	\$77,830	\$87,510	\$75,651	4.67%	-13.55%
Other Professional and Technical Services	319	\$77,899	\$66,216	\$69,719	\$56,985	-7.52%	-18.26%
Non - Certified Salaries	120	\$47,003	\$45,335	\$37,082	\$54,240	3.65%	46.27%
Interest	832	\$106,281	\$81,226	\$64,622	\$41,925	-20.75%	-35.12%
Textbooks	630	\$0	\$14,790	\$0	\$25,530	NA	NA
Rentals	440	\$13,508	\$13,000	\$13,077	\$13,630	0.23%	4.23%
Improvements Other Than Buildings	715	\$38,483	\$8,475	\$24,396	\$7,889	-32.71%	-67.66%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Barr-Reeve Com Schools Inc (1315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$4,821	\$5,954	\$6,695	\$5,634	3.97%	-15.84%
Content	747	\$0	\$0	\$0	\$5,500	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$3,530	\$5,367	\$5,716	\$5,042	9.32%	-11.80%
Buildings	720	\$62,147	\$47,044	\$9,398	\$4,661	-47.67%	-50.40%
Social Security Noncertified	211	\$3,596	\$3,468	\$2,837	\$4,149	3.64%	46.27%
Operational Supplies	611	\$3,102	\$3,186	\$2,886	\$1,570	-15.66%	-45.60%
Bank Service Charges	871	\$1,150	\$1,150	\$1,150	\$1,150	0.00%	0.00%
Land and Easements	710	\$0	\$0	\$0	\$841	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,303	\$1,046	\$992	\$757	-12.68%	-23.69%
Construction Services	450	\$1,440	\$0	\$0	\$625	-18.84%	NA
Public Employees Retirement Fund	214	\$0	\$193	\$114	\$114	NA	0.00%
Removal of Refuse and Garbage	412	\$11,878	\$13,004	\$13,919	\$0	-100.00%	-100.00%
Non Operational Total		\$1,169,136	\$920,758	\$738,304	\$813,145	-8.68%	10.14%
Grand Total		\$8,690,147	\$8,642,604	\$8,275,750	\$8,193,754	-1.46%	-0.99%