

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Miami Community Schools (5620)**

| 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            | \$2,600,222        | \$2,561,792        | \$2,553,473        | \$2,770,722        | 1.6%                   | 8.5%                        |
| Group Health Insurance                      | 222            | \$291,700          | \$289,032          | \$274,165          | \$298,308          | 0.6%                   | 8.8%                        |
| Other Professional and Technical Services   | 319            | \$637,545          | \$778,631          | \$860,739          | \$290,721          | -17.8%                 | -66.2%                      |
| Non - Certified Salaries                    | 120            | \$82,542           | \$119,512          | \$106,239          | \$276,809          | 35.3%                  | 160.6%                      |
| Teacher Retirement Fund, After 7-1-95       | 216            | \$132,713          | \$151,821          | \$175,649          | \$204,561          | 11.4%                  | 16.5%                       |
| Social Security Certified                   | 212            | \$185,733          | \$180,817          | \$181,373          | \$192,465          | 0.9%                   | 6.1%                        |
| Textbooks                                   | 630            | \$93,483           | \$70,643           | \$77,541           | \$121,191          | 6.7%                   | 56.3%                       |
| Operational Supplies                        | 611            | \$55,891           | \$73,910           | \$67,711           | \$82,216           | 10.1%                  | 21.4%                       |
| Computer Hardware                           | 741            | \$0                | \$4,500            | \$50,630           | \$70,695           | NA                     | 39.6%                       |
| Licensed Employees                          | 135            | \$125,797          | \$73,329           | \$43,475           | \$57,171           | -17.9%                 | 31.5%                       |
| Severance/Early Retirement Pay              | 213            | \$47,385           | \$46,370           | \$38,364           | \$46,993           | -0.2%                  | 22.5%                       |
| Other Employee Benefits                     | 241 - 290      | \$41,608           | \$40,841           | \$38,030           | \$40,977           | -0.4%                  | 7.8%                        |
| Professional Development                    | 748            | \$14,234           | \$29,578           | \$52,139           | \$38,538           | 28.3%                  | -26.1%                      |
| Content                                     | 747            | \$19,471           | \$35,129           | \$31,019           | \$37,536           | 17.8%                  | 21.0%                       |
| Social Security Noncertified                | 211            | \$16,618           | \$18,938           | \$16,203           | \$37,252           | 22.4%                  | 129.9%                      |
| Teacher Retirement Fund, Prior to 7-1-95    | 215            | \$49,236           | \$40,333           | \$33,217           | \$33,544           | -9.1%                  | 1.0%                        |
| Workers Compensation Insurance              | 225            | \$24,245           | \$24,971           | \$24,971           | \$26,775           | 2.5%                   | 7.2%                        |
| Nonlicensed Employees                       | 136            | \$23,233           | \$21,328           | \$16,291           | \$19,708           | -4.0%                  | 21.0%                       |
| Stipends                                    | 131            | \$0                | \$0                | \$0                | \$16,781           | NA                     | NA                          |
| Dues and Fees                               | 810            | \$5,108            | \$7,356            | \$6,041            | \$10,663           | 20.2%                  | 76.5%                       |
| Library Books                               | 640            | \$7,337            | \$6,722            | \$3,505            | \$7,982            | 2.1%                   | 127.7%                      |
| Travel                                      | 580            | \$1,774            | \$3,313            | \$2,546            | \$6,777            | 39.8%                  | 166.2%                      |
| Group Life Insurance                        | 221            | \$5,700            | \$5,539            | \$4,782            | \$5,047            | -3.0%                  | 5.5%                        |
| Instruction Services                        | 311            | \$35,305           | \$26,096           | \$464              | \$1,230            | -56.8%                 | 165.1%                      |
| Periodicals                                 | 650            | \$428              | \$404              | \$0                | \$426              | -0.1%                  | NA                          |
| Unemployment Insurance                      | 230            | \$6,279            | \$0                | \$0                | \$140              | -61.3%                 | NA                          |
| Other Supplies and Materials                | 615, 660 - 689 | \$1,713            | \$234              | \$475              | \$62               | -56.4%                 | -87.0%                      |
| Equipment                                   | 730            | \$1,115            | \$9,069            | \$61,651           | \$0                | -100.0%                | -100.0%                     |
| Instructional Programs Improvement Services | 312            | \$0                | \$9,999            | \$0                | \$0                | NA                     | NA                          |
| Pupil Services                              | 313            | \$5,909            | \$3,301            | \$0                | \$0                | -100.0%                | NA                          |
| Repairs and Maintenance Services            | 430            | \$0                | \$4,481            | \$0                | \$0                | NA                     | NA                          |
| Staff Services                              | 314            | \$0                | \$4,562            | \$0                | \$0                | NA                     | NA                          |
| Data Processing Services                    | 316            | \$0                | \$5,000            | \$0                | \$0                | NA                     | NA                          |
| <b>Student Academic Achievement Total</b>   |                | <b>\$4,512,324</b> | <b>\$4,647,551</b> | <b>\$4,720,695</b> | <b>\$4,695,290</b> | <b>1.0%</b>            | <b>-0.5%</b>                |
| <b>Student Instructional Support</b>        |                |                    |                    |                    |                    |                        |                             |
| Certified Salaries                          | 110            | \$433,708          | \$443,776          | \$443,779          | \$478,186          | 2.5%                   | 7.8%                        |
| Non - Certified Salaries                    | 120            | \$153,449          | \$157,301          | \$154,900          | \$158,684          | 0.8%                   | 2.4%                        |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Miami Community Schools (5620)**

| Object Name                                     | Object         | FY 2012          | FY 2013          | FY 2014          | FY 2015          | 4 Year                 |                             |
|---|----------------|------------------|------------------|------------------|------------------|------------------------|-----------------------------|
|   |                |                  |                  |                  |                  | Compound Annual Growth | Percent Change 2014 to 2015 |
| Group Health Insurance                          | 222            | \$96,777         | \$98,713         | \$104,401        | \$93,916         | -0.7%                  | -10.0%                      |
| Telephone                                       | 531            | \$24,114         | \$21,649         | \$26,863         | \$42,842         | 15.5%                  | 59.5%                       |
| Teacher Retirement Fund, After 7-1-95           | 216            | \$26,381         | \$31,424         | \$39,686         | \$42,568         | 12.7%                  | 7.3%                        |
| Social Security Certified                       | 212            | \$32,495         | \$32,913         | \$32,893         | \$34,392         | 1.4%                   | 4.6%                        |
| Other Employee Benefits                         | 241 - 290      | \$20,949         | \$23,630         | \$23,858         | \$24,322         | 3.8%                   | 1.9%                        |
| Social Security Noncertified                    | 211            | \$11,721         | \$12,160         | \$11,955         | \$12,239         | 1.1%                   | 2.4%                        |
| Severance/Early Retirement Pay                  | 213            | \$10,488         | \$8,950          | \$10,827         | \$9,370          | -2.8%                  | -13.5%                      |
| Operational Supplies                            | 611            | \$7,530          | \$6,037          | \$3,225          | \$7,587          | 0.2%                   | 135.3%                      |
| Travel  | 580            | \$6,622          | \$1,156          | \$2,509          | \$3,447          | -15.1%                 | 37.4%                       |
| Postage and Postage Machine Rental              | 532            | \$2,241          | \$2,404          | \$1,725          | \$3,336          | 10.5%                  | 93.4%                       |
| Other Professional and Technical Services       | 319            | \$131            | \$293            | \$2,509          | \$2,940          | 117.7%                 | 17.2%                       |
| Pre-2008 Object Code - Temporary Salaries       | 130            | \$525            | \$1,818          | \$1,382          | \$1,299          | 25.4%                  | -6.0%                       |
| Other Supplies and Materials                    | 615, 660 - 689 | \$1,717          | \$699            | \$647            | \$720            | -19.5%                 | 11.3%                       |
| Group Life Insurance                            | 221            | \$761            | \$702            | \$686            | \$658            | -3.6%                  | -4.1%                       |
| Repairs and Maintenance Services                | 430            | \$0              | \$59             | \$0              | \$116            | NA                     | NA                          |
| Dues and Fees                                   | 810            | \$0              | \$0              | \$0              | \$100            | NA                     | NA                          |
| Teacher Retirement Fund, Prior to 7-1-95        | 215            | \$5,446          | \$4,317          | \$1,962          | \$19             | -75.8%                 | -99.1%                      |
| Miscellaneous Objects                           | 876 - 899      | \$976            | \$2,881          | \$2,143          | \$0              | -100.0%                | -100.0%                     |
| Equipment                                       | 730            | \$0              | \$0              | \$1,438          | \$0              | NA                     | -100.0%                     |
| Content   | 747            | \$5,650          | \$677            | \$1,050          | \$0              | -100.0%                | -100.0%                     |
| Unemployment Insurance                          | 230            | \$1,295          | \$0              | \$0              | \$0              | -100.0%                | NA                          |
| Professional Development                        | 748            | \$0              | \$12,946         | \$0              | \$0              | NA                     | NA                          |
| <b>Student Instructional Support Total</b>      |                | <b>\$842,976</b> | <b>\$864,503</b> | <b>\$868,438</b> | <b>\$916,740</b> | <b>2.1%</b>            | <b>5.6%</b>                 |
| <b>Overhead and Operational</b>                 |                |                  |                  |                  |                  |                        |                             |
| Non - Certified Salaries                        | 120            | \$782,119        | \$801,262        | \$844,449        | \$891,124        | 3.3%                   | 5.5%                        |
| Heating and Cooling for Buildings - Electricity | 621            | \$298,024        | \$309,831        | \$273,625        | \$278,404        | -1.7%                  | 1.7%                        |
| Repairs and Maintenance Services                | 430            | \$274,830        | \$241,238        | \$215,549        | \$239,883        | -3.3%                  | 11.3%                       |
| Food Purchases                                  | 614            | \$200,686        | \$192,399        | \$198,004        | \$186,164        | -1.9%                  | -6.0%                       |
| Group Health Insurance                          | 222            | \$130,389        | \$119,853        | \$114,291        | \$106,160        | -5.0%                  | -7.1%                       |
| Certified Salaries                              | 110            | \$206,908        | \$147,319        | \$100,650        | \$101,000        | -16.4%                 | 0.3%                        |
| Equipment                                       | 730            | \$52,063         | \$16,611         | \$59,991         | \$100,804        | 18.0%                  | 68.0%                       |
| Vehicles  | 731            | \$1,462          | \$198,332        | \$2,025          | \$93,900         | 183.1%                 | 4537.0%                     |
| Gasoline and Lubricants                         | 613            | \$145,098        | \$146,489        | \$152,109        | \$81,126         | -13.5%                 | -46.7%                      |
| Computer Hardware                               | 741            | \$103,925        | \$121,939        | \$85,428         | \$68,114         | -10.0%                 | -20.3%                      |
| Insurance                                       | 520            | \$58,142         | \$59,187         | \$62,486         | \$61,447         | 1.4%                   | -1.7%                       |
| Social Security Noncertified                    | 211            | \$57,929         | \$59,402         | \$59,426         | \$59,145         | 0.5%                   | -0.5%                       |
| Operational Supplies                            | 611            | \$74,273         | \$70,355         | \$54,869         | \$55,245         | -7.1%                  | 0.7%                        |
| Gas - Other than heating and Cooling            | 626            | \$21,836         | \$13,925         | \$64,744         | \$47,738         | 21.6%                  | -26.3%                      |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Miami Community Schools (5620)**

| Object Name                                  | Object         | FY 2012            | FY 2013            | FY 2014            | FY 2015            | 4 Year                 |                             |
|--|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
|  |                |                    |                    |                    |                    | Compound Annual Growth | Percent Change 2014 to 2015 |
| Other Supplies and Materials                 | 615, 660 - 689 | \$22,989           | \$14,843           | \$12,121           | \$33,522           | 9.9%                   | 176.6%                      |
| Construction Services                        | 450            | \$0                | \$0                | \$132              | \$29,844           | NA                     | 22515.9%                    |
| Water and Sewage                             | 411            | \$34,617           | \$39,252           | \$28,556           | \$29,506           | -3.9%                  | 3.3%                        |
| Workers Compensation Insurance               | 225            | \$21,377           | \$22,360           | \$21,726           | \$25,215           | 4.2%                   | 16.1%                       |
| Public Employees Retirement Fund             | 214            | \$14,868           | \$15,601           | \$17,029           | \$23,650           | 12.3%                  | 38.9%                       |
| Pre-2008 Object Code - Temporary Salaries    | 130            | \$18,201           | \$22,223           | \$17,184           | \$19,792           | 2.1%                   | 15.2%                       |
| Travel                                       | 580            | \$23,886           | \$10,059           | \$11,493           | \$17,765           | -7.1%                  | 54.6%                       |
| Social Security Certified                    | 212            | \$15,187           | \$11,122           | \$10,600           | \$14,488           | -1.2%                  | 36.7%                       |
| Severance/Early Retirement Pay               | 213            | \$14,484           | \$13,068           | \$12,600           | \$13,073           | -2.5%                  | 3.8%                        |
| Dues and Fees                                | 810            | \$14,286           | \$10,513           | \$10,065           | \$12,216           | -3.8%                  | 21.4%                       |
| Teacher Retirement Fund, After 7-1-95        | 216            | \$0                | \$10,570           | \$10,568           | \$10,563           | NA                     | 0.0%                        |
| Board of Education Services                  | 318            | \$70,646           | \$53,496           | \$15,487           | \$10,412           | -38.0%                 | -32.8%                      |
| Other Employee Benefits                      | 241 - 290      | \$5,066            | \$7,056            | \$6,557            | \$9,632            | 17.4%                  | 46.9%                       |
| Bank Service Charges                         | 871            | \$2,277            | \$6,885            | \$10,530           | \$8,042            | 37.1%                  | -23.6%                      |
| Telephone                                    | 531            | \$5,124            | \$5,145            | \$4,820            | \$6,642            | 6.7%                   | 37.8%                       |
| Removal of Refuse and Garbage                | 412            | \$6,000            | \$5,239            | \$4,665            | \$4,668            | -6.1%                  | 0.1%                        |
| Tires and Repairs                            | 612            | \$8,792            | \$8,843            | \$6,631            | \$4,538            | -15.2%                 | -31.6%                      |
| Rentals                                      | 440            | \$4,522            | \$4,759            | \$3,965            | \$3,473            | -6.4%                  | -12.4%                      |
| Student Transportation Services              | 510            | \$0                | \$596              | \$1,076            | \$3,465            | NA                     | 222.0%                      |
| Miscellaneous Objects                        | 876 - 899      | \$4,726            | \$2,974            | \$2,817            | \$2,520            | -14.5%                 | -10.5%                      |
| Postage and Postage Machine Rental           | 532            | \$3,290            | \$3,617            | \$1,955            | \$2,147            | -10.1%                 | 9.8%                        |
| Group Life Insurance                         | 221            | \$710              | \$672              | \$599              | \$1,590            | 22.3%                  | 165.4%                      |
| Advertising                                  | 540            | \$2,945            | \$1,612            | \$3,027            | \$1,381            | -17.2%                 | -54.4%                      |
| Other Professional and Technical Services    | 319            | \$1,270            | \$1,600            | \$1,485            | \$1,278            | 0.2%                   | -14.0%                      |
| Library Books                                | 640            | \$0                | \$1,342            | \$1,581            | \$1,249            | NA                     | -21.0%                      |
| Periodicals                                  | 650            | \$374              | \$185              | \$216              | \$196              | -15.0%                 | -9.3%                       |
| Content                                      | 747            | \$3,000            | \$0                | \$0                | \$0                | -100.0%                | NA                          |
| Unemployment Insurance                       | 230            | \$11,376           | \$2,353            | \$0                | \$0                | -100.0%                | NA                          |
| Teacher Retirement Fund, Prior to 7-1-95     | 215            | \$1,807            | \$208              | \$0                | \$0                | -100.0%                | NA                          |
| Heating and Cooling for Buildings - Fuel Oil | 623            | \$117,274          | \$155,383          | \$0                | \$0                | -100.0%                | NA                          |
| <b>Overhead and Operational Total</b>        |                | <b>\$2,836,778</b> | <b>\$2,929,719</b> | <b>\$2,505,132</b> | <b>\$2,661,122</b> | <b>-1.6%</b>           | <b>6.2%</b>                 |
| <b>Non Operational</b>                       |                |                    |                    |                    |                    |                        |                             |
| Redemption of Principal                      | 831            | \$568,593          | \$589,020          | \$679,169          | \$706,544          | 5.6%                   | 4.0%                        |
| Construction Services                        | 450            | \$199,077          | \$150,696          | \$93,758           | \$386,843          | 18.1%                  | 312.6%                      |
| Interest                                     | 832            | \$163,109          | \$179,132          | \$197,400          | \$210,504          | 6.6%                   | 6.6%                        |
| Non - Certified Salaries                     | 120            | \$83,758           | \$89,678           | \$99,134           | \$80,269           | -1.1%                  | -19.0%                      |
| Improvements Other Than Buildings            | 715            | \$26,972           | \$2,549            | \$24,164           | \$79,248           | 30.9%                  | 228.0%                      |
| Certified Salaries                           | 110            | \$24,582           | \$35,709           | \$38,084           | \$59,662           | 24.8%                  | 56.7%                       |

**Trends in School Corporation Expenditures by Object**  
**Biannual Financial Report Data**  
**North Miami Community Schools (5620)**

| <b>Object Name</b>                       | <b>Object</b>  | <b>FY 2012</b>     | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>4 Year<br/>Compound<br/>Annual Growth</b> | <b>Percent Change<br/>2014 to 2015</b> |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Equipment                                | 730            | \$39,431           | \$32,073           | \$47,602           | \$54,321           | 8.3%   | 14.1%                                  |
| Social Security Noncertified             | 211            | \$1,157            | \$6,733            | \$7,583            | \$6,141            | 51.8%  | -19.0%                                 |
| Teacher Retirement Fund, After 7-1-95    | 216            | \$2,581            | \$3,423            | \$3,816            | \$6,125            | 24.1%  | 60.5%                                  |
| Social Security Certified                | 212            | \$1,881            | \$2,722            | \$2,913            | \$4,564            | 24.8%  | 56.7%                                  |
| Operational Supplies                     | 611            | \$9,660            | \$7,187            | \$5,704            | \$2,704            | -27.3%                                       | -52.6%                                 |
| Board of Education Services              | 318            | \$39,780           | -\$39,780          | \$25,750           | \$1,025            | -59.9%                                       | -96.0%                                 |
| Severance/Early Retirement Pay           | 213            | \$195              | \$294              | \$185              | \$232              | 4.4%   | 25.7%                                  |
| Other Supplies and Materials             | 615. 660 - 689 | \$0                | \$0                | \$0                | \$60               | NA   | NA                                     |
| Teacher Retirement Fund, Prior to 7-1-95 | 215            | \$0                | \$0                | \$40               | \$40               | NA   | 0.0%                                   |
| Rentals                                  | 440            | \$48,485           | \$42,719           | \$10,341           | \$0                | -100.0%                                      | -100.0%                                |
| Travel                                   | 580            | \$0                | \$661              | \$395              | \$0                | NA   | -100.0%                                |
| Instruction Services                     | 311            | \$25               | \$0                | \$0                | \$0                | -100.0%                                      | NA                                     |
| Other Employee Benefits                  | 241 - 290      | \$44               | \$8                | \$0                | \$0                | -100.0%                                      | NA                                     |
| <b>Non Operational Total</b>             |                | <b>\$1,209,330</b> | <b>\$1,102,825</b> | <b>\$1,236,037</b> | <b>\$1,598,282</b> | <b>7.2%</b>                                  | <b>29.3%</b>                           |
| <b>Grand Total</b>                       |                | <b>\$9,401,408</b> | <b>\$9,544,599</b> | <b>\$9,330,303</b> | <b>\$9,871,434</b> | <b>1.2%</b>                                  | <b>5.8%</b>                            |