

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
School Town of Highland (4720)

School Town of Highland (4720)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$7,876,386	\$7,586,523	\$7,747,019	\$7,852,396	0%	1%
Group Health Insurance (222)	\$1,928,717	\$1,309,581	\$1,282,334	\$1,266,914	-10%	-1%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$896,219	\$1,114,055	\$1,033,268	\$1,241,369	8%	20%
Teacher Retirement Fund, After 7-1-95 (216)	\$580,769	\$583,946	\$608,553	\$638,370	2%	5%
Noncertified Salaries (120)	\$645,744	\$654,164	\$677,684	\$631,885	-1%	-7%
Social Security-Certified Employee Retirement (212)	\$597,718	\$570,422	\$578,266	\$586,292	0%	1%
Textbooks (630)	\$109,849	\$705,258	\$151,814	\$288,282	27%	90%
Pre-2008 object code - temporary salaries (header) (130)	\$253,903	\$204,614	\$221,867	\$232,854	-2%	5%
Transfer Tuition to Other School Corporations Within the State (561)	\$145,400	\$95,600	\$172,900	\$182,000	6%	5%
Other Purchased Professional and Technical Services (319)	\$110,173	\$101,971	\$129,487	\$131,484	5%	2%
Operational Supplies (611)	\$116,310	\$228,982	\$109,645	\$119,382	1%	9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$102,636	\$94,434	\$117,376	\$105,953	1%	-10%
Licensed Employees Temporary Salaries (135)	\$126,319	\$188,696	\$109,721	\$102,957	-5%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$73,439	\$75,567	\$68,346	\$64,482	-3%	-6%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,878	\$5,100	\$11,782	\$57,682	60%	390%
Social Security-Noncertified Employee Retirement (211)	\$49,035	\$51,001	\$51,077	\$47,772	-1%	-6%
Library Books (640)	\$33,971	\$31,718	\$30,872	\$31,302	-2%	1%
Transfer Tuition to Private Sources (563)	\$11,797	\$12,063	\$29,655	\$29,450	26%	-1%
Group Life Insurance (221)	\$24,401	\$22,138	\$23,826	\$26,466	2%	11%
Travel (580)	\$26,115	\$26,032	\$26,367	\$23,983	-2%	-9%
Public Employees Retirement Fund (214)	\$14,816	\$10,332	\$11,354	\$13,454	-2%	18%
Nonlicensed Employees Temporary Salaries (136)	\$163	\$7,638	\$3,594	\$9,674	178%	169%
Other purchased property services (490 to 499)	\$8,270	\$7,664	\$9,034	\$8,704	1%	-4%
Purchased Professional and Technical Data Processing Services (316)	\$6,293	\$7,933	\$7,975	\$8,145	7%	2%
Periodicals (650)	\$6,755	\$6,923	\$5,974	\$7,126	1%	19%
Purchased Property Services; Repairs and Maintenance Services (430)	\$122	\$1,190	\$3,673	\$7,087	176%	93%
Purchased Professional and Technical Pupil Services (313)	\$450	\$1,752	\$0	\$3,070	62%	N/A
Computer Hardware (741)	\$116,166	\$195,956	\$2,000	\$2,995	-60%	50%
Equipment (730)	\$32,248	\$7,622	\$1,554	\$2,601	-47%	67%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$17,323	\$401	\$190	\$1,162	-49%	> 500%
Printing and Binding (550)	\$1,334	\$0	\$0	\$1,147	-4%	N/A
Dues and Fees (810)	\$119	\$0	\$205	\$540	46%	163%
Other Employee Benefits (241 to 290)	\$900	\$600	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$2,638	\$13,944	\$422	\$0	-100%	-100%
Transfer Tuition - Other (569)	\$1,211	\$3,759	\$8,327	\$0	-100%	-100%

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School Town of Highland (4720)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Improvements Other Than Buildings (715)	\$6,677	\$0	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$44,905	\$68,563	\$56,681	\$0	-100%	-100%
Other Purchased Services (593)	\$1,192	\$231	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$46,084	\$69,424	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$14,025,444	\$14,065,797	\$13,292,842	\$13,726,979	-1%	3%
Student Instructional Support						
Certified Salaries (110)	\$1,182,008	\$1,202,885	\$1,193,632	\$1,251,797	1%	5%
Noncertified Salaries (120)	\$380,589	\$376,993	\$369,562	\$381,145	0%	3%
Group Health Insurance (222)	\$167,054	\$129,594	\$153,763	\$202,173	5%	31%
Operational Supplies (611)	\$134,505	\$158,883	\$145,938	\$134,552	0%	-8%
Social Security-Certified Employee Retirement (212)	\$88,092	\$88,908	\$87,411	\$91,800	1%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$82,142	\$85,106	\$83,800	\$89,081	2%	6%
Public Employees Retirement Fund (214)	\$46,272	\$39,984	\$44,605	\$52,261	3%	17%
Social Security-Noncertified Employee Retirement (211)	\$27,363	\$26,659	\$26,116	\$27,007	0%	3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$13,851	\$10,503	\$13,736	\$16,938	5%	23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,249	\$9,221	\$9,222	\$9,503	1%	3%
Group Life Insurance (221)	\$4,718	\$4,474	\$4,855	\$7,180	11%	48%
Other Purchased Professional and Technical Services (319)	\$7,171	\$6,075	\$6,938	\$5,820	-5%	-16%
Equipment (730)	\$0	\$3,108	\$1,420	\$411	N/A	-71%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,385	\$4,000	\$4,000	\$0	-100%	-100%
Student Instructional Support Total	\$2,144,400	\$2,146,394	\$2,144,998	\$2,269,667	1%	6%
Overhead and Operational						
Group Health Insurance (222)	\$1,107,635	\$723,348	\$1,369,180	\$3,349,030	32%	145%
Noncertified Salaries (120)	\$2,559,625	\$2,498,312	\$2,523,782	\$2,641,588	1%	5%
Heating and Cooling for Buildings - Electricity (621)	\$851,707	\$751,216	\$740,544	\$836,699	0%	13%
Food Purchases (614)	\$549,991	\$583,442	\$600,643	\$622,305	3%	4%
Computer Hardware (741)	\$1,687	\$117,352	\$334,132	\$622,002	338%	86%
Public Employees Retirement Fund (214)	\$269,569	\$239,038	\$260,450	\$286,435	2%	10%
Other Employee Benefits (241 to 290)	\$6,000	\$6,000	\$68,483	\$263,374	157%	285%
Purchased Property Services; Repairs and Maintenance Services (430)	\$179,431	\$213,529	\$277,435	\$241,257	8%	-13%
Other Purchased Professional and Technical Services (319)	\$168,465	\$257,032	\$208,727	\$225,285	8%	8%
Workers Compensation Insurance (225)	\$20,171	\$37,723	\$74,596	\$219,116	82%	194%
Social Security-Noncertified Employee Retirement (211)	\$188,733	\$184,407	\$185,753	\$193,660	1%	4%
Vehicles (731)	\$0	\$183,098	\$176,440	\$190,220	N/A	8%

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Operational Supplies (611)	\$202,260	\$184,496	\$194,906	\$189,364	-2%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$56,312	\$38,610	\$73,658	\$181,889	34%	147%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$129,767	\$119,564	\$102,725	\$148,844	3%	45%
Certified Salaries (110)	\$225,180	\$232,750	\$234,710	\$133,500	-12%	-43%
Gasoline and Lubricants (613)	\$131,817	\$141,794	\$137,465	\$117,213	-3%	-15%
Group Life Insurance (221)	\$108,511	\$108,453	\$103,519	\$97,887	-3%	-5%
Equipment (730)	\$127,518	\$29,971	\$83,129	\$96,654	-7%	16%
Utility Services Water and Sewage (411)	\$57,191	\$56,155	\$63,328	\$60,940	2%	-4%
Heating and Cooling for Buildings - Gas (622)	\$36,147	\$70,665	\$53,573	\$60,917	14%	14%
Pre-2008 object code - temporary salaries (header) (130)	\$34,136	\$65,348	\$59,457	\$35,325	1%	-41%
Board Members Compensation (115)	\$20,895	\$23,316	\$23,390	\$24,023	4%	3%
Telephone (531)	\$20,246	\$18,468	\$28,418	\$23,842	4%	-16%
Purchased Property Services; Construction Services (450)	\$1,400	\$516,982	\$0	\$23,804	103%	N/A
Unemployment compensation (230)	\$59,787	\$29,244	\$12,022	\$21,512	-23%	79%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$17,881	\$60,025	\$122,992	\$20,729	4%	-83%
Other General Supplies (615, 660 to 689)	\$37,306	\$30,251	\$27,486	\$19,817	-15%	-28%
Social Security-Certified Employee Retirement (212)	\$21,717	\$20,368	\$20,244	\$15,115	-9%	-25%
Light and Power - Other than Heating and Cooling (625)	\$11,717	\$10,299	\$13,633	\$14,763	6%	8%
Purchased Property Services; Cleaning Services (420)	\$14,017	\$14,017	\$13,433	\$14,601	1%	9%
Travel (580)	\$8,239	\$12,698	\$11,740	\$12,406	11%	6%
Purchased Professional and Technical Board of Education Services (318)	\$27,372	\$38,542	\$29,221	\$12,176	-18%	-58%
Tires and Repairs (612)	\$11,743	\$3,856	\$12,527	\$12,095	1%	-3%
Purchased Services; Student Transportation Services (510)	\$6,447	\$5,119	\$5,570	\$10,900	14%	96%
Bank Service Charges (871)	\$6,966	\$7,695	\$6,795	\$7,813	3%	15%
Dues and Fees (810)	\$7,111	\$9,123	\$6,223	\$7,124	0%	14%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$8,259	\$7,950	\$5,080	\$5,133	-11%	1%
Advertising (540)	\$4,543	\$3,255	\$3,046	\$4,622	0%	52%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$13,444	\$11,141	\$0	\$4,558	-24%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,342	\$4,102	\$4,222	\$3,854	-3%	-9%
Severance/Early Retirement Pay (213)	\$975,263	\$448,100	\$157,607	\$2,864	-77%	-98%
Purchased Property Services; Rentals (440)	\$3,384	\$2,169	\$2,440	\$2,256	-10%	-8%
Periodicals (650)	\$1,531	\$773	\$1,213	\$1,546	0%	27%
Official Bond Premiums (525)	\$1,895	\$1,733	\$1,708	\$1,239	-10%	-27%
Miscellaneous Objects (876 to 899)	\$16,707	\$19,676	\$3,092	\$901	-52%	-71%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,495	\$10,290	\$10,496	\$162	-64%	-98%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,585	\$0	\$0	\$0	-100%	N/A

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Technology Related Professional Development (748)	\$0	\$950	\$0	\$0	N/A	N/A
Judgments Against the School Corporation (820)	\$0	\$36,000	\$0	\$0	N/A	N/A
Printing and Binding (550)	\$5,127	\$183	\$45	\$0	-100%	-100%
Other Purchased Services (593)	\$0	\$100	\$600	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$105,326	\$0	\$0	N/A	N/A
Seldom or Non-Recurring Purchases (873)	\$2,535	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$8,333,806	\$8,294,056	\$8,449,880	\$11,081,359	7%	31%
Nonoperational						
Redemption of Principal (831)	\$2,939,667	\$4,566,576	\$3,779,010	\$4,251,150	10%	12%
Interest on Bonds or Notes (832)	\$1,766,549	\$1,659,163	\$1,060,261	\$734,524	-20%	-31%
Purchased Property Services; Rentals (440)	\$668,800	\$675,563	\$707,046	\$605,597	-2%	-14%
Other purchased property services (490 to 499)	\$243,638	\$243,638	\$243,638	\$243,638	0%	0%
Noncertified Salaries (120)	\$212,849	\$168,253	\$171,772	\$202,347	-1%	18%
Purchased Property Services; Construction Services (450)	\$4,096,005	\$289,614	\$709,706	\$194,203	-53%	-73%
Certified Salaries (110)	\$213,753	\$188,143	\$179,961	\$182,100	-4%	1%
Other Purchased Professional and Technical Services (319)	\$206,023	\$47,012	\$65,843	\$28,910	-39%	-56%
Nonlicensed Employees Temporary Salaries (136)	\$15,936	\$20,345	\$17,205	\$17,891	3%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,586	\$16,273	\$16,163	\$17,739	0%	10%
Social Security-Noncertified Employee Retirement (211)	\$17,513	\$14,974	\$14,303	\$15,849	-2%	11%
Social Security-Certified Employee Retirement (212)	\$16,037	\$13,549	\$13,701	\$15,213	-1%	11%
Licensed Employees Temporary Salaries (135)	\$5,420	\$6,435	\$6,690	\$14,109	27%	111%
Food Purchases (614)	\$8,207	\$6,475	\$5,875	\$7,408	-3%	26%
Operational Supplies (611)	\$1,413	\$11,039	\$1,451	\$3,448	25%	138%
Public Employees Retirement Fund (214)	\$951	\$1,004	\$822	\$3,110	34%	278%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$606	\$417	\$642	\$545	-3%	-15%
Travel (580)	\$11	\$97	\$116	\$75	62%	-35%
Group Health Insurance (222)	\$0	\$0	\$0	\$8	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$2	N/A	N/A
Group Life Insurance (221)	\$0	\$0	\$0	\$1	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$68,037	\$45,216	\$4,980	\$0	-100%	-100%
Distance Learning Equipment (742)	\$16,934	\$4,980	\$0	\$0	-100%	N/A
Connectivity (744)	\$6,592	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$795,061	\$25,242	\$13,778	\$0	-100%	-100%
Other Purchased Services (593)	\$589	\$759	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$1,144	\$11,890	\$0	\$0	-100%	N/A

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Other Technology Hardware (746)	\$857,254	\$53,122	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$5,890	\$1,847	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$0	\$41	\$0	N/A	-100%
Nonoperational Total	\$12,182,465	\$8,071,625	\$7,013,004	\$6,537,867	-14%	-7%
Grand Total	\$36,686,115	\$32,577,872	\$30,900,724	\$33,615,873	-2%	9%