

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Harrison Com School Corp (3180)

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	\$656,045	\$709,248	\$723,159	\$730,561	2.73%	1.02%
Non - Certified Salaries	120	\$317,303	\$307,482	\$324,269	\$341,845	1.88%	5.42%
Group Health Insurance	222	\$185,688	\$208,172	\$222,896	\$216,365	3.90%	-2.93%
Teacher Retirement Fund, After 7-1-95	216	\$60,128	\$57,544	\$60,188	\$60,417	0.12%	0.38%
Social Security Certified	212	\$51,382	\$53,110	\$54,273	\$54,950	1.69%	1.25%
Public Employees Retirement Fund	214	\$54,900	\$46,281	\$45,924	\$47,448	-3.58%	3.32%
Social Security Noncertified	211	\$22,223	\$21,043	\$22,191	\$24,056	2.00%	8.41%
Other Employee Benefits	241 - 290	\$18,498	\$15,381	\$18,187	\$16,841	-2.32%	-7.40%
Severance/Early Retirement Pay	213	\$12,629	\$13,041	\$14,527	\$14,519	3.55%	-0.05%
Travel	580	\$5,534	\$6,985	\$7,368	\$11,844	20.95%	60.75%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,305	\$4,417	\$4,498	\$4,655	-7.31%	3.48%
Operational Supplies	611	\$4,923	\$4,294	\$5,540	\$3,166	-10.45%	-42.85%
Group Life Insurance	221	\$1,531	\$1,477	\$1,388	\$1,327	-3.52%	-4.41%
Other Purchased Services	593	\$122	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$1,553	\$2,082	\$0	NA	-100.00%
Student Instructional Support Total		\$1,397,211	\$1,450,027	\$1,506,489	\$1,527,993	2.26%	1.43%
Student Academic Achievement							
Certified Salaries	110	\$6,291,115	\$6,435,830	\$6,673,679	\$6,864,744	2.21%	2.86%
Group Health Insurance	222	\$1,063,486	\$1,053,046	\$1,224,580	\$1,294,570	5.04%	5.72%
Non - Certified Salaries	120	\$871,319	\$822,006	\$832,095	\$908,965	1.06%	9.24%
Social Security Certified	212	\$468,688	\$475,559	\$484,275	\$496,922	1.47%	2.61%
Travel	580	\$57,975	\$259,804	\$473,618	\$493,236	70.79%	4.14%
Teacher Retirement Fund, After 7-1-95	216	\$458,774	\$379,200	\$409,530	\$430,678	-1.57%	5.16%
Severance/Early Retirement Pay	213	\$620,318	\$469,406	\$378,252	\$359,081	-12.77%	-5.07%
Textbooks	630	\$149,833	\$297,780	\$348,153	\$290,566	18.01%	-16.54%
Instruction Services	311	\$171,273	\$255,243	\$194,595	\$195,206	3.32%	0.31%
Other Employee Benefits	241 - 290	\$155,088	\$125,460	\$140,790	\$144,078	-1.82%	2.34%
Licensed Employees	135	\$118,248	\$100,994	\$97,362	\$130,590	2.51%	34.13%
Operational Supplies	611	\$120,398	\$112,161	\$106,545	\$126,373	1.22%	18.61%
Public Employees Retirement Fund	214	\$156,148	\$157,975	\$117,724	\$124,442	-5.52%	5.71%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$53,756	\$83,429	\$65,608	\$91,163	14.12%	38.95%
Teacher Retirement Fund, Prior to 7-1-95	215	\$119,599	\$83,555	\$83,036	\$82,339	-8.91%	-0.84%
Social Security Noncertified	211	\$68,457	\$58,635	\$71,022	\$78,615	3.52%	10.69%
Vehicles	731	\$0	\$24,343	\$29,132	\$78,423	NA	169.20%
Nonlicensed Employees	136	\$57,434	\$32,071	\$45,759	\$63,319	2.47%	38.38%
Other Supplies and Materials	615, 660 - 689	\$108,853	\$87,259	\$19,914	\$49,231	-17.99%	147.22%
Connectivity	744	\$35,238	\$39,866	\$43,640	\$41,489	4.17%	-4.93%
Library Books	640	\$18,933	\$76,878	\$22,254	\$37,316	18.49%	67.68%
Professional Development	748	\$48,116	\$21,757	\$23,332	\$30,119	-11.05%	29.09%
Other Professional and Technical Services	319	\$527,649	\$203,967	\$13,355	\$27,064	-52.41%	102.66%
Equipment	730	\$4,569	\$20,588	\$834	\$18,809	42.44%	2155.22%
Group Life Insurance	221	\$12,807	\$11,307	\$10,992	\$10,127	-5.70%	-7.87%
Rentals	440	\$900	\$900	\$0	\$7,708	71.07%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$5,026	\$7,019	\$6,160	\$5,476	2.17%	-11.11%
Periodicals	650	\$1,132	\$1,281	\$778	\$1,146	0.31%	47.20%
Instructional Programs Improvement Services	312	\$4,279	\$0	\$1,450	\$1,040	-29.79%	-28.28%
Staff Services	314	\$16,856	\$89	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$16,304	\$24,000	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$8,114	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$9,071	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$0	\$500	\$0	\$0	NA	NA
Public Employees Retirement Fund - Optional Contributions	217	\$0	\$0	\$0	(\$10)	NA	NA
Student Academic Achievement Total		\$11,819,755	\$11,721,909	\$11,918,462	\$12,482,825	1.37%	4.74%
Overhead and Operational							
Non - Certified Salaries	120	\$1,312,975	\$1,365,050	\$1,406,220	\$1,512,885	3.61%	7.59%
Student Transportation Services	510	\$534,236	\$529,894	\$525,901	\$578,537	2.01%	10.01%
Heating and Cooling for Buildings - Electricity	621	\$538,849	\$534,431	\$511,309	\$513,828	-1.18%	0.49%
Food Purchases	614	\$437,836	\$428,359	\$468,345	\$469,712	1.77%	0.29%
Group Health Insurance	222	\$519,263	\$485,325	\$410,163	\$419,262	-5.21%	2.22%
Public Employees Retirement Fund	214	\$245,409	\$285,823	\$154,084	\$196,009	-5.46%	27.21%
Operational Supplies	611	\$241,685	\$256,858	\$222,754	\$194,232	-5.32%	-12.80%
Repairs and Maintenance Services	430	\$177,595	\$180,724	\$177,439	\$186,959	1.29%	5.36%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Property Services	490 - 499	\$103,968	\$112,038	\$113,827	\$123,722	4.44%	8.69%
Vehicles	731	\$256,910	\$290,399	\$108,113	\$118,222	-17.64%	9.35%
Social Security Noncertified	211	\$99,673	\$104,689	\$108,541	\$115,691	3.80%	6.59%
Other Purchased Services	593	\$9,829	\$9,747	\$92,962	\$81,623	69.76%	-12.20%
Light and Power - Other Than Heating and Cooling	625	\$64,829	\$77,936	\$80,007	\$72,260	2.75%	-9.68%
Gasoline and Lubricants	613	\$132,066	\$136,110	\$109,363	\$70,493	-14.52%	-35.54%
Nonlicensed Employees	136	\$46,112	\$68,492	\$77,368	\$64,523	8.76%	-16.60%
Other Professional and Technical Services	319	\$68,733	\$60,399	\$60,434	\$60,638	-3.08%	0.34%
Gas - Other than heating and Cooling	626	\$29,407	\$37,283	\$50,520	\$59,063	19.05%	16.91%
Water and Sewage	411	\$54,862	\$48,137	\$56,364	\$58,553	1.64%	3.88%
Insurance	520	\$56,552	\$54,292	\$37,992	\$46,747	-4.65%	23.04%
Certified Salaries	110	\$155,017	\$155,610	\$60,825	\$30,433	-33.44%	-49.97%
Heating and Cooling for Buildings - Fuel Oil	623	\$96,047	\$93,070	\$49,297	\$30,009	-25.24%	-39.13%
Other Employee Benefits	241 - 290	\$31,851	\$21,643	\$28,290	\$29,448	-1.94%	4.09%
Workers Compensation Insurance	225	\$33,327	\$35,339	\$35,583	\$29,122	-3.32%	-18.16%
Telephone	531	\$22,932	\$22,497	\$22,731	\$25,810	3.00%	13.54%
Removal of Refuse and Garbage	412	\$17,517	\$18,804	\$17,875	\$16,800	-1.04%	-6.01%
Travel	580	\$12,282	\$7,830	\$14,950	\$15,892	6.65%	6.30%
Board Member Compensation	115	\$10,000	\$9,167	\$10,667	\$9,833	-0.42%	-7.81%
Tires and Repairs	612	\$7,384	\$1,204	\$154	\$8,782	4.43%	5597.94%
Improvements Other Than Buildings	715	\$0	\$73,813	\$0	\$4,989	NA	NA
Other Supplies and Materials	615, 660 - 689	\$888	\$1,038	\$838	\$3,488	40.78%	316.29%
Postage and Postage Machine Rental	532	\$3,693	\$4,013	\$2,899	\$3,409	-1.98%	17.56%
Dues and Fees	810	\$638	\$2,993	\$6,417	\$3,199	49.67%	-50.15%
Severance/Early Retirement Pay	213	\$6,946	\$6,197	\$3,729	\$3,196	-17.64%	-14.31%
Professional Development	748	\$1,355	\$1,830	\$0	\$2,646	18.21%	NA
Social Security Certified	212	\$10,860	\$11,117	\$4,653	\$2,328	-31.96%	-49.97%
Group Life Insurance	221	\$2,791	\$2,526	\$2,449	\$2,220	-5.57%	-9.37%
Board of Education Services	318	\$17,366	\$3,108	\$7,719	\$1,700	-44.06%	-77.98%
Advertising	540	\$2,099	\$1,641	\$1,801	\$1,589	-6.72%	-11.79%
Data Processing Services	316	\$771	\$780	\$684	\$778	0.22%	13.76%
Unemployment Insurance	230	\$255	\$314	\$13,833	\$513	19.08%	-96.29%
Equipment	730	\$4,235	\$0	\$0	\$0	-100.00%	NA
Bank Service Charges	871	\$553	\$589	\$49	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, After 7-1-95	216	\$16,817	\$13,270	\$3,259	\$0	-100.00%	-100.00%
Public Employees Retirement Fund - Optional Contributions	217	\$0	\$10	\$0	\$0	NA	NA
Overhead and Operational Total		\$5,386,409	\$5,554,389	\$5,060,411	\$5,169,142	-1.02%	2.15%
Non Operational							
Redemption of Principal	831	\$1,237,500	\$4,985,000	\$1,335,000	\$1,390,000	2.95%	4.12%
Buildings	720	\$0	\$0	\$0	\$718,340	NA	NA
Interest	832	\$808,235	\$1,028,352	\$625,050	\$500,656	-11.28%	-19.90%
Other Professional and Technical Services	319	\$0	\$4,600	\$0	\$499,463	NA	NA
Equipment	730	\$492,852	\$497,788	\$425,945	\$329,410	-9.58%	-22.66%
Nonlicensed Employees	136	\$128,600	\$107,292	\$109,714	\$94,190	-7.49%	-14.15%
Improvements Other Than Buildings	715	\$458,781	\$279,449	\$294,984	\$56,232	-40.83%	-80.94%
Certified Salaries	110	\$0	\$0	\$0	\$34,859	NA	NA
Advertising	540	\$18,740	\$20,472	\$25,680	\$26,373	8.92%	2.70%
Social Security Noncertified	211	\$8,795	\$6,849	\$8,393	\$9,872	2.93%	17.62%
Rentals	440	\$2,618	\$4,704	\$6,720	\$6,750	26.71%	0.45%
Other Supplies and Materials	615, 660 - 689	\$0	\$3,000	\$3,000	\$3,000	NA	0.00%
Travel	580	\$2,500	\$2,500	\$2,500	\$2,779	2.68%	11.15%
Computer Hardware	741	\$0	\$2,507	\$54,524	\$2,753	NA	-94.95%
Teacher Retirement Fund, After 7-1-95	216	\$4,941	\$1,223	\$0	\$2,006	-20.18%	NA
Land and Easements	710	\$1,000	\$0	\$0	\$1,800	15.83%	NA
Miscellaneous Objects	876 - 899	\$1,885	\$1,789	\$1,615	\$1,507	-5.45%	-6.67%
Bank Service Charges	871	\$238	\$430	\$65	\$1,131	47.62%	1640.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,218	\$261	\$0	\$0	-100.00%	NA
Awards	875	\$2,500	\$0	\$0	\$0	-100.00%	NA
Social Security Certified	212	\$1,043	\$1,359	\$0	\$0	-100.00%	NA
Public Employees Retirement Fund	214	\$0	\$29	\$0	\$0	NA	NA
Dues and Fees	810	\$0	\$500	\$399	\$0	NA	-100.00%
Non Operational Total		\$3,174,448	\$6,948,105	\$2,893,587	\$3,681,121	3.77%	27.22%
Grand Total		\$21,777,822	\$25,674,430	\$21,378,949	\$22,861,081	1.22%	6.93%