

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Bluffton-Harrison (8445)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,236,216	\$4,755,839	\$4,817,343	\$4,696,905	2.6%	-2.5%
Non - Certified Salaries	120	\$334,018	\$578,445	\$665,145	\$717,703	21.1%	7.9%
Group Health Insurance	222	\$435,409	\$529,921	\$655,100	\$654,700	10.7%	-0.1%
Teacher Retirement Fund, After 7-1-95	216	\$249,372	\$374,321	\$354,008	\$396,411	12.3%	12.0%
Social Security Certified	212	\$312,309	\$352,666	\$356,438	\$348,685	2.8%	-2.2%
Equipment	730	\$123,537	\$205,087	\$175,147	\$214,614	14.8%	22.5%
Textbooks	630	\$244,818	\$155,020	\$187,540	\$156,506	-10.6%	-16.5%
Transfer Tuition to Other School Corps Within State	561	\$752,025	\$129,992	\$155,505	\$145,509	-33.7%	-6.4%
Content	747	\$38,923	\$104,135	\$99,558	\$115,094	31.1%	15.6%
Licensed Employees	135	\$56,358	\$119,907	\$126,264	\$108,542	17.8%	-14.0%
Operational Supplies	611	\$69,659	\$67,876	\$89,683	\$97,785	8.8%	9.0%
Computer Hardware	741	\$149,495	\$69,199	\$128,661	\$72,868	-16.4%	-43.4%
Other Supplies and Materials	615, 660 - 689	\$67,269	\$108,470	\$119,720	\$65,859	-0.5%	-45.0%
Connectivity	744	\$13,976	\$33,781	\$40,284	\$65,244	47.0%	62.0%
Public Employees Retirement Fund	214	\$27,412	\$48,637	\$52,110	\$54,560	18.8%	4.7%
Social Security Noncertified	211	\$25,210	\$42,279	\$48,707	\$52,843	20.3%	8.5%
Stipends	131	\$0	\$0	\$0	\$49,462	NA	NA
Instructional Programs Improvement Services	312	\$10,059	\$105,068	\$43,504	\$49,452	48.9%	13.7%
Other Employee Benefits	241 - 290	\$54,639	\$56,923	\$58,465	\$44,670	-4.9%	-23.6%
Repairs and Maintenance Services	430	\$0	\$31,729	\$18,805	\$44,045	NA	134.2%
Travel	580	\$34,799	\$32,970	\$31,313	\$35,897	0.8%	14.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,739	\$76,882	\$48,038	\$33,635	-16.7%	-30.0%
Library Books	640	\$32,627	\$22,491	\$17,967	\$19,361	-12.2%	7.8%
Other Group Insurance Authorized by Statute	224	\$5,036	\$6,718	\$7,451	\$7,221	9.4%	-3.1%
Group Life Insurance	221	\$4,548	\$6,098	\$5,660	\$6,011	7.2%	6.2%
Rentals	440	\$1,742	\$7,866	\$2,035	\$5,665	34.3%	178.4%
Other Professional and Technical Services	319	\$62	\$8,193	\$3,709	\$4,658	194.7%	25.6%
Instruction Services	311	\$0	\$48,664	\$2,194	\$3,687	NA	68.0%
Other Technology Hardware	746	\$2,407	\$4,989	\$7,630	\$3,673	11.1%	-51.9%
Other Purchased Services	593	\$0	\$0	\$0	\$540	NA	NA
Gasoline and Lubricants	613	\$1,603	\$0	\$1,403	\$446	-27.4%	-68.2%
Wireless Equipment	743	\$0	\$9,127	\$15,386	\$339	NA	-97.8%
Miscellaneous Objects	876 - 899	\$12,716	\$511	\$455	\$280	-61.5%	-38.4%
Insurance	520	\$140	\$1,373	\$115	\$81	-12.8%	-29.6%
Nonlicensed Employees	136	\$4,700	\$4,753	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$99	\$0	NA	-100.0%
Student Academic Achievement Total		\$7,370,824	\$8,099,928	\$8,335,442	\$8,272,952	2.9%	-0.7%

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M S D Bluffton-Harrison (8445)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$509,411	\$518,083	\$601,092	\$600,971	4.2%	0.0%
Non - Certified Salaries	120	\$256,347	\$249,526	\$285,078	\$286,083	2.8%	0.4%
Group Health Insurance	222	\$157,167	\$177,078	\$154,722	\$167,079	1.5%	8.0%
Social Security Certified	212	\$40,384	\$41,236	\$47,684	\$47,634	4.2%	-0.1%
Teacher Retirement Fund, After 7-1-95	216	\$28,441	\$33,378	\$44,184	\$43,995	11.5%	-0.4%
Public Employees Retirement Fund	214	\$27,952	\$37,007	\$35,952	\$39,974	9.4%	11.2%
Social Security Noncertified	211	\$18,059	\$18,042	\$20,744	\$20,669	3.4%	-0.4%
Other Employee Benefits	241 - 290	\$11,187	\$11,439	\$12,118	\$10,205	-2.3%	-15.8%
Dues and Fees	810	\$5,592	\$4,738	\$4,874	\$6,978	5.7%	43.2%
Travel	580	\$5,421	\$2,699	\$8,369	\$5,674	1.1%	-32.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,137	\$9,332	\$5,251	\$5,273	-7.3%	0.4%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$2,950	NA	NA
Operational Supplies	611	\$1,866	\$1,950	\$1,885	\$2,269	5.0%	20.4%
Pupil Services	313	\$0	\$2,400	\$2,100	\$2,180	NA	3.8%
Other Group Insurance Authorized by Statute	224	\$1,426	\$1,349	\$2,058	\$2,130	10.5%	3.5%
Other Supplies and Materials	615, 660 - 689	\$1,612	\$1,664	\$1,368	\$1,697	1.3%	24.1%
Group Life Insurance	221	\$669	\$558	\$603	\$610	-2.3%	1.0%
Equipment	730	\$218	\$71	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$20,181	\$0	\$10,000	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,093,069	\$1,110,549	\$1,238,082	\$1,246,371	3.3%	0.7%
Overhead and Operational							
Non - Certified Salaries	120	\$1,132,951	\$1,167,375	\$1,196,117	\$1,237,938	2.2%	3.5%
Food Purchases	614	\$291,192	\$313,986	\$320,324	\$330,824	3.2%	3.3%
Heating and Cooling for Buildings - Gas	622	\$275,534	\$323,036	\$191,028	\$308,545	2.9%	61.5%
Certified Salaries	110	\$195,496	\$191,884	\$197,580	\$202,733	0.9%	2.6%
Vehicles	731	\$195,888	\$167,956	\$149,664	\$186,380	-1.2%	24.5%
Group Health Insurance	222	\$156,709	\$166,294	\$169,659	\$168,436	1.8%	-0.7%
Repairs and Maintenance Services	430	\$129,428	\$155,270	\$138,367	\$150,460	3.8%	8.7%
Public Employees Retirement Fund	214	\$117,916	\$157,568	\$145,366	\$142,860	4.9%	-1.7%
Light and Power - Other Than Heating and Cooling	625	\$128,210	\$105,286	\$281,924	\$133,676	1.0%	-52.6%
Operational Supplies	611	\$105,261	\$99,929	\$101,203	\$107,373	0.5%	6.1%
Social Security Noncertified	211	\$82,489	\$84,553	\$87,607	\$90,471	2.3%	3.3%
Severance/Early Retirement Pay	213	\$113,316	\$49,357	\$149,164	\$63,785	-13.4%	-57.2%
Workers Compensation Insurance	225	\$39,096	\$47,214	\$66,198	\$55,250	9.0%	-16.5%
Gasoline and Lubricants	613	\$82,434	\$79,041	\$82,970	\$54,519	-9.8%	-34.3%
Insurance	520	\$69,449	\$85,335	\$80,108	\$52,936	-6.6%	-33.9%
Miscellaneous Objects	876 - 899	\$495	\$915	\$92	\$27,891	174.0%	30215.8%

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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	\$16,446	\$19,431	\$18,419	\$20,433	5.6%	10.9%
Board of Education Services	318	\$1,025	\$713	\$1,724	\$18,464	106.0%	971.3%
Equipment	730	\$13,236	\$5,429	\$7,632	\$18,225	8.3%	138.8%
Social Security Certified	212	\$12,734	\$13,757	\$14,342	\$14,212	2.8%	-0.9%
Other Employee Benefits	241 - 290	\$17,456	\$18,500	\$17,931	\$13,918	-5.5%	-22.4%
Telephone	531	\$10,534	\$13,578	\$13,694	\$12,761	4.9%	-6.8%
Dues and Fees	810	\$11,158	\$10,800	\$11,001	\$11,276	0.3%	2.5%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$11,120	2.7%	11.2%
Water and Sewage	411	\$14,259	\$9,753	\$26,202	\$10,821	-6.7%	-58.7%
Other Supplies and Materials	615, 660 - 689	\$1,461	\$19,993	\$4,605	\$10,245	62.7%	122.5%
Teacher Retirement Fund, After 7-1-95	216	\$6,785	\$10,464	\$8,782	\$9,088	7.6%	3.5%
Removal of Refuse and Garbage	412	\$9,183	\$6,038	\$6,980	\$7,996	-3.4%	14.6%
Overtime Salaries	140	\$7,171	\$7,952	\$13,452	\$7,044	-0.4%	-47.6%
Content	747	\$15,307	\$1,458	\$9,089	\$6,345	-19.8%	-30.2%
Advertising	540	\$2,430	\$1,700	\$6,490	\$4,921	19.3%	-24.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,001	\$3,999	\$3,356	\$3,423	-3.8%	2.0%
Tires and Repairs	612	\$2,314	\$1,122	\$9,409	\$3,124	7.8%	-66.8%
Other Purchased Property Services	490 - 499	\$5,002	\$2,909	\$3,169	\$2,657	-14.6%	-16.2%
Other Professional and Technical Services	319	\$2,406	\$1,875	\$1,842	\$2,651	2.5%	43.9%
Other Group Insurance Authorized by Statute	224	\$1,752	\$2,201	\$2,294	\$2,321	7.3%	1.2%
Unemployment Insurance	230	\$259	\$640	\$29	\$1,550	56.4%	5199.4%
Group Life Insurance	221	\$1,035	\$1,151	\$1,227	\$1,159	2.9%	-5.5%
Entertainment	240	\$0	\$0	\$0	\$1,140	NA	NA
Official Bond Premiums	525	\$800	\$700	\$700	\$700	-3.3%	0.0%
Bank Service Charges	871	\$2,772	\$1,404	\$1,279	\$631	-30.9%	-50.7%
Pupil Services	313	\$3,580	\$44	\$0	\$110	-58.1%	NA
Computer Hardware	741	\$1,368	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$334	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,290,668	\$3,360,607	\$3,551,016	\$3,510,411	1.6%	-1.1%
Non Operational							
Rentals	440	\$1,743,215	\$2,448,066	\$1,198,770	\$2,847,770	13.1%	137.6%
Redemption of Principal	831	\$374,041	\$374,041	\$374,041	\$374,040	0.0%	0.0%
Repairs and Maintenance Services	430	\$328,899	\$236,351	\$312,140	\$249,395	-6.7%	-20.1%
Equipment	730	\$199,537	\$163,051	\$184,755	\$154,005	-6.3%	-16.6%
Other Professional and Technical Services	319	\$7,213	\$11,764	\$16,968	\$148,288	112.9%	773.9%
Non - Certified Salaries	120	\$108,330	\$125,367	\$138,223	\$147,467	8.0%	6.7%
Certified Salaries	110	\$93,749	\$100,255	\$106,448	\$115,332	5.3%	8.3%
Vehicles	731	\$0	\$0	\$0	\$41,540	NA	NA

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M S D Bluffton-Harrison (8445)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Miscellaneous Objects	876 - 899	\$0	\$8,221	\$32,348	\$33,034	NA	2.1%
Teacher Retirement Fund, After 7-1-95	216	\$8,817	\$12,677	\$10,634	\$11,585	7.1%	8.9%
Social Security Noncertified	211	\$8,287	\$9,591	\$10,574	\$11,236	7.9%	6.3%
Social Security Certified	212	\$7,171	\$7,670	\$8,143	\$8,822	5.3%	8.3%
Public Employees Retirement Fund	214	\$653	\$1,189	\$2,097	\$3,838	55.7%	83.0%
Bank Service Charges	871	\$0	\$0	\$0	\$3,500	NA	NA
Operational Supplies	611	\$2,954	\$1,082	\$2,918	\$1,725	-12.6%	-40.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$171	\$294	\$156	\$151	-3.1%	-3.4%
Travel	580	\$0	\$873	\$0	\$25	NA	NA
Construction Services	450	\$0	\$25,182	\$0	\$0	NA	NA
Other Supplies and Materials	615. 660 - 689	\$0	\$80	\$160	\$0	NA	-100.0%
Non Operational Total		\$2,883,037	\$3,525,755	\$2,398,376	\$4,151,753	9.5%	73.1%
Grand Total		\$14,637,596	\$16,096,839	\$15,522,915	\$17,181,486	4.1%	10.7%