

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Miami Community Schools (5620)

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	\$443,776	\$443,779	\$478,186	\$414,034	-1.72%	-13.42%
Non - Certified Salaries	120	\$157,301	\$154,900	\$158,684	\$128,488	-4.93%	-19.03%
Group Health Insurance	222	\$98,713	\$104,401	\$93,916	\$68,023	-8.89%	-27.57%
Telephone	531	\$21,649	\$26,863	\$42,842	\$38,122	15.20%	-11.02%
Teacher Retirement Fund, After 7-1-95	216	\$31,424	\$39,686	\$42,568	\$36,099	3.53%	-15.20%
Social Security Certified	212	\$32,913	\$32,893	\$34,392	\$29,729	-2.51%	-13.56%
Other Employee Benefits	241 - 290	\$23,630	\$23,858	\$24,322	\$22,317	-1.42%	-8.24%
Other Professional and Technical Services	319	\$293	\$2,509	\$2,940	\$13,959	162.83%	374.80%
Social Security Noncertified	211	\$12,160	\$11,955	\$12,239	\$10,493	-3.62%	-14.26%
Pre-2008 Object Code - Temporary Salaries	130	\$1,818	\$1,382	\$1,299	\$8,977	49.07%	591.04%
Severance/Early Retirement Pay	213	\$8,950	\$10,827	\$9,370	\$8,058	-2.59%	-14.00%
Operational Supplies	611	\$6,037	\$3,225	\$7,587	\$5,926	-0.46%	-21.89%
Travel	580	\$1,156	\$2,509	\$3,447	\$4,296	38.86%	24.61%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$4,010	NA	NA
Postage and Postage Machine Rental	532	\$2,404	\$1,725	\$3,336	\$2,173	-2.49%	-34.86%
Equipment	730	\$0	\$1,438	\$0	\$1,880	NA	NA
Miscellaneous Objects	876 - 899	\$2,881	\$2,143	\$0	\$1,000	-23.24%	NA
Group Life Insurance	221	\$702	\$686	\$658	\$466	-9.76%	-29.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,317	\$1,962	\$19	\$3	-84.26%	-85.78%
Other Supplies and Materials	615, 660 - 689	\$699	\$647	\$720	\$0	-100.00%	-100.00%
Professional Development	748	\$12,946	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$59	\$0	\$116	\$0	-100.00%	-100.00%
Content	747	\$677	\$1,050	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$0	\$100	\$0	NA	-100.00%

Student Instructional Support Total		\$864,503	\$868,438	\$916,740	\$798,051	-1.98%	-12.95%
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Student Academic Achievement

Certified Salaries	110	\$2,561,792	\$2,553,473	\$2,770,722	\$2,579,402	0.17%	-6.91%
Non - Certified Salaries	120	\$119,512	\$106,239	\$276,809	\$394,201	34.76%	42.41%
Other Professional and Technical Services	319	\$778,631	\$860,739	\$290,721	\$386,955	-16.04%	33.10%
Group Health Insurance	222	\$289,032	\$274,165	\$298,308	\$241,726	-4.37%	-18.97%

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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	\$151,821	\$175,649	\$204,561	\$196,599	6.67%	-3.89%
Social Security Certified	212	\$180,817	\$181,373	\$192,465	\$180,921	0.01%	-6.00%
Textbooks	630	\$70,643	\$77,541	\$121,191	\$108,107	11.22%	-10.80%
Operational Supplies	611	\$73,910	\$67,711	\$82,216	\$86,570	4.03%	5.30%
Licensed Employees	135	\$73,329	\$43,475	\$57,171	\$54,713	-7.06%	-4.30%
Severance/Early Retirement Pay	213	\$46,370	\$38,364	\$46,993	\$44,595	-0.97%	-5.10%
Social Security Noncertified	211	\$18,938	\$16,203	\$37,252	\$41,803	21.89%	12.22%
Other Employee Benefits	241 - 290	\$40,841	\$38,030	\$40,977	\$37,262	-2.27%	-9.07%
Workers Compensation Insurance	225	\$24,971	\$24,971	\$26,775	\$35,090	8.88%	31.06%
Equipment	730	\$9,069	\$61,651	\$0	\$34,063	39.21%	NA
Content	747	\$35,129	\$31,019	\$37,536	\$32,678	-1.79%	-12.94%
Repairs and Maintenance Services	430	\$4,481	\$0	\$0	\$30,755	61.86%	NA
Professional Development	748	\$29,578	\$52,139	\$38,538	\$30,274	0.58%	-21.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$40,333	\$33,217	\$33,544	\$27,032	-9.52%	-19.41%
Nonlicensed Employees	136	\$21,328	\$16,291	\$19,708	\$20,194	-1.36%	2.47%
Computer Hardware	741	\$4,500	\$50,630	\$70,695	\$20,129	45.43%	-71.53%
Stipends	131	\$0	\$0	\$16,781	\$15,922	NA	-5.11%
Library Books	640	\$6,722	\$3,505	\$7,982	\$7,317	2.14%	-8.33%
Travel	580	\$3,313	\$2,546	\$6,777	\$7,202	21.43%	6.27%
Dues and Fees	810	\$7,356	\$6,041	\$10,663	\$5,123	-8.65%	-51.95%
Unemployment Insurance	230	\$0	\$0	\$140	\$4,179	NA	2881.47%
Group Life Insurance	221	\$5,539	\$4,782	\$5,047	\$3,672	-9.77%	-27.24%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$3,383	NA	NA
Instruction Services	311	\$26,096	\$464	\$1,230	\$2,400	-44.93%	95.12%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$1,162	NA	NA
Periodicals	650	\$404	\$0	\$426	\$371	-2.16%	-13.12%
Data Processing Services	316	\$5,000	\$0	\$0	\$150	-58.38%	NA
Other Supplies and Materials	615, 660 - 689	\$234	\$475	\$62	\$147	-10.94%	137.10%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$100	NA	NA
Instructional Programs Improvement Services	312	\$9,999	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$4,562	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$3,301	\$0	\$0	\$0	-100.00%	NA

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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
Student Academic Achievement Total		\$4,647,551	\$4,720,695	\$4,695,290	\$4,634,198	-0.07%	-1.30%
Overhead and Operational							
Non - Certified Salaries	120	\$801,262	\$844,449	\$891,124	\$868,573	2.04%	-2.53%
Group Health Insurance	222	\$119,853	\$114,291	\$106,160	\$270,466	22.56%	154.77%
Heating and Cooling for Buildings - Electricity	621	\$309,831	\$273,625	\$278,404	\$257,081	-4.56%	-7.66%
Repairs and Maintenance Services	430	\$241,238	\$215,549	\$239,883	\$247,738	0.67%	3.27%
Food Purchases	614	\$192,399	\$198,004	\$186,164	\$194,472	0.27%	4.46%
Certified Salaries	110	\$147,319	\$100,650	\$101,000	\$156,109	1.46%	54.56%
Vehicles	731	\$198,332	\$2,025	\$93,900	\$105,274	-14.64%	12.11%
Gasoline and Lubricants	613	\$146,489	\$152,109	\$81,126	\$75,511	-15.27%	-6.92%
Equipment	730	\$16,611	\$59,991	\$100,804	\$73,156	44.87%	-27.43%
Insurance	520	\$59,187	\$62,486	\$61,447	\$61,124	0.81%	-0.53%
Social Security Noncertified	211	\$59,402	\$59,426	\$59,145	\$60,628	0.51%	2.51%
Computer Hardware	741	\$121,939	\$85,428	\$68,114	\$58,814	-16.66%	-13.65%
Other Supplies and Materials	615, 660 - 689	\$14,843	\$12,121	\$33,522	\$48,266	34.28%	43.98%
Operational Supplies	611	\$70,355	\$54,869	\$55,245	\$31,617	-18.12%	-42.77%
Workers Compensation Insurance	225	\$22,360	\$21,726	\$25,215	\$29,486	7.16%	16.94%
Public Employees Retirement Fund	214	\$15,601	\$17,029	\$23,650	\$20,118	6.56%	-14.93%
Other Employee Benefits	241 - 290	\$7,056	\$6,557	\$9,632	\$16,317	23.32%	69.40%
Teacher Retirement Fund, After 7-1-95	216	\$10,570	\$10,568	\$10,563	\$15,987	10.90%	51.35%
Social Security Certified	212	\$11,122	\$10,600	\$14,488	\$14,925	7.63%	3.02%
Gas - Other than heating and Cooling	626	\$13,925	\$64,744	\$47,738	\$14,480	0.98%	-69.67%
Travel	580	\$10,059	\$11,493	\$17,765	\$14,253	9.10%	-19.77%
Pre-2008 Object Code - Temporary Salaries	130	\$22,223	\$17,184	\$19,792	\$13,923	-11.03%	-29.65%
Severance/Early Retirement Pay	213	\$13,068	\$12,600	\$13,073	\$13,757	1.29%	5.23%
Water and Sewage	411	\$39,252	\$28,556	\$29,506	\$12,437	-24.97%	-57.85%
Tires and Repairs	612	\$8,843	\$6,631	\$4,538	\$10,969	5.53%	141.71%
Dues and Fees	810	\$10,513	\$10,065	\$12,216	\$7,199	-9.03%	-41.07%
Telephone	531	\$5,145	\$4,820	\$6,642	\$7,023	8.09%	5.74%
Board of Education Services	318	\$53,496	\$15,487	\$10,412	\$6,650	-40.62%	-36.13%
Removal of Refuse and Garbage	412	\$5,239	\$4,665	\$4,668	\$6,576	5.85%	40.88%
Professional Development	748	\$0	\$0	\$0	\$5,879	NA	NA

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Miscellaneous Objects	876 - 899	\$2,974	\$2,817	\$2,520	\$4,907	13.34%	94.70%
Rentals	440	\$4,759	\$3,965	\$3,473	\$3,605	-6.71%	3.81%
Student Transportation Services	510	\$596	\$1,076	\$3,465	\$3,565	56.36%	2.90%
Advertising	540	\$1,612	\$3,027	\$1,381	\$3,260	19.25%	136.02%
Bank Service Charges	871	\$6,885	\$10,530	\$8,042	\$2,712	-20.78%	-66.28%
Group Life Insurance	221	\$672	\$599	\$1,590	\$2,208	34.62%	38.80%
Postage and Postage Machine Rental	532	\$3,617	\$1,955	\$2,147	\$1,346	-21.90%	-37.32%
Library Books	640	\$1,342	\$1,581	\$1,249	\$1,249	-1.77%	0.06%
Other Professional and Technical Services	319	\$1,600	\$1,485	\$1,278	\$1,192	-7.10%	-6.73%
Content	747	\$0	\$0	\$0	\$500	NA	NA
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$416	NA	NA
Periodicals	650	\$185	\$216	\$196	\$196	1.36%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$208	\$0	\$0	\$116	-13.71%	NA
Construction Services	450	\$0	\$132	\$29,844	\$0	NA	-100.00%
Heating and Cooling for Buildings - Fuel Oil	623	\$155,383	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$2,353	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$2,929,719	\$2,505,132	\$2,661,122	\$2,744,078	-1.62%	3.12%
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Non Operational

Redemption of Principal	831	\$589,020	\$679,169	\$706,544	\$728,495	5.46%	3.11%
Construction Services	450	\$150,696	\$93,758	\$386,843	\$655,487	44.42%	69.45%
Interest	832	\$179,132	\$197,400	\$210,504	\$205,993	3.55%	-2.14%
Improvements Other Than Buildings	715	\$2,549	\$24,164	\$79,248	\$105,217	153.48%	32.77%
Non - Certified Salaries	120	\$89,678	\$99,134	\$80,269	\$81,558	-2.34%	1.61%
Certified Salaries	110	\$35,709	\$38,084	\$59,662	\$66,127	16.65%	10.84%
Equipment	730	\$32,073	\$47,602	\$54,321	\$46,467	9.71%	-14.46%
Teacher Retirement Fund, After 7-1-95	216	\$3,423	\$3,816	\$6,125	\$6,588	17.78%	7.55%
Social Security Noncertified	211	\$6,733	\$7,583	\$6,141	\$6,253	-1.83%	1.83%
Social Security Certified	212	\$2,722	\$2,913	\$4,564	\$4,867	15.63%	6.63%
Operational Supplies	611	\$7,187	\$5,704	\$2,704	\$3,645	-15.61%	34.79%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$60	\$1,155	NA	1825.00%
Severance/Early Retirement Pay	213	\$294	\$185	\$232	\$286	-0.68%	23.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$40	\$40	\$41	NA	2.16%

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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 Employee Benefits	241 - 290	\$8	\$0	\$0	\$0	-100.00%	NA
Board of Education Services	318	(\$39,780)	\$25,750	\$1,025	\$0	NA	-100.00%
Rentals	440	\$42,719	\$10,341	\$0	\$0	-100.00%	NA
Travel	580	\$661	\$395	\$0	\$0	-100.00%	NA
Non Operational Total		\$1,102,825	\$1,236,037	\$1,598,282	\$1,912,178	14.75%	19.64%
Grand Total		\$9,544,599	\$9,330,303	\$9,871,434	\$10,088,505	1.40%	2.20%