

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Smith-Green Community Schools (8625)

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	\$610,058	\$592,646	\$527,289	\$574,380	-1.50%	8.93%
Non - Certified Salaries	120	\$232,150	\$223,054	\$230,969	\$240,335	0.87%	4.06%
Group Health Insurance	222	\$91,877	\$88,340	\$87,220	\$85,005	-1.92%	-2.54%
Teacher Retirement Fund, After 7-1-95	216	\$64,055	\$62,227	\$53,643	\$59,873	-1.67%	11.61%
Social Security Certified	212	\$45,369	\$43,457	\$38,200	\$42,231	-1.78%	10.55%
Other Professional and Technical Services	319	\$39,249	\$15,659	\$46,624	\$40,159	0.57%	-13.87%
Public Employees Retirement Fund	214	\$32,150	\$29,716	\$31,963	\$30,080	-1.65%	-5.89%
Social Security Noncertified	211	\$17,457	\$15,187	\$15,886	\$16,606	-1.24%	4.53%
Operational Supplies	611	\$5,603	\$5,216	\$5,148	\$14,385	26.58%	179.44%
Other Employee Benefits	241 - 290	\$14,327	\$11,178	\$9,829	\$10,520	-7.43%	7.03%
Other Group Insurance Authorized by Statute	224	\$6,187	\$6,045	\$5,321	\$5,470	-3.03%	2.80%
Pupil Services	313	\$5,500	\$5,500	\$5,240	\$3,938	-8.02%	-24.86%
Travel	580	\$4,873	\$4,094	\$2,338	\$3,579	-7.43%	53.05%
Nonlicensed Employees	136	\$970	\$944	\$2,881	\$1,580	12.98%	-45.17%
Equipment	730	\$2,989	\$603	\$871	\$1,490	-15.98%	71.12%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$1,000	NA	NA
Group Life Insurance	221	\$755	\$736	\$685	\$732	-0.77%	6.81%
Dues and Fees	810	\$0	\$0	\$0	\$95	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$19,062	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,192,631	\$1,104,602	\$1,064,107	\$1,131,457	-1.31%	6.33%
Student Academic Achievement							
Certified Salaries	110	\$3,684,115	\$3,556,538	\$3,471,900	\$3,436,270	-1.73%	-1.03%
Group Health Insurance	222	\$351,313	\$372,954	\$367,562	\$408,407	3.84%	11.11%
Non - Certified Salaries	120	\$253,839	\$266,315	\$286,113	\$295,897	3.91%	3.42%
Teacher Retirement Fund, After 7-1-95	216	\$247,399	\$246,542	\$252,567	\$268,738	2.09%	6.40%
Social Security Certified	212	\$278,728	\$262,133	\$259,361	\$255,807	-2.12%	-1.37%
Equipment	730	\$13,345	\$2,961	\$1,059	\$114,399	71.11%	10706.47%
Textbooks	630	\$112,344	\$139,201	\$120,276	\$113,145	0.18%	-5.93%
Transfer Tuition to Other School Corps Within State	561	\$72,958	\$119,909	\$98,952	\$98,952	7.92%	0.00%
Licensed Employees	135	\$110,074	\$79,703	\$86,610	\$80,014	-7.66%	-7.62%

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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
Operational Supplies	611	\$89,177	\$68,227	\$59,104	\$77,886	-3.33%	31.78%
Other Employee Benefits	241 - 290	\$82,434	\$79,098	\$78,596	\$71,612	-3.46%	-8.89%
Other Professional and Technical Services	319	\$76,569	\$59,507	\$89,288	\$47,823	-11.10%	-46.44%
Stipends	131	\$33,328	\$7,798	\$22,086	\$43,905	7.13%	98.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$48,795	\$45,380	\$41,816	\$35,094	-7.91%	-16.08%
Public Employees Retirement Fund	214	\$32,822	\$34,902	\$34,092	\$32,076	-0.57%	-5.91%
Other Group Insurance Authorized by Statute	224	\$30,183	\$29,815	\$29,431	\$27,780	-2.05%	-5.61%
Social Security Noncertified	211	\$18,201	\$18,367	\$20,582	\$21,505	4.26%	4.48%
Pre-2008 Object Code - Temporary Salaries	130	\$20,971	\$4,441	\$32,716	\$18,297	-3.35%	-44.07%
Content	747	\$9,081	\$1,265	\$2,011	\$16,244	15.65%	707.59%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$86,748	\$57,851	\$41,547	\$15,177	-35.33%	-63.47%
Library Books	640	\$10,241	\$13,298	\$11,436	\$15,044	10.09%	31.55%
Travel	580	\$10,017	\$13,618	\$11,471	\$9,061	-2.48%	-21.01%
Group Life Insurance	221	\$5,073	\$5,014	\$4,711	\$4,812	-1.31%	2.14%
Postage and Postage Machine Rental	532	\$4,515	\$9	\$3,998	\$4,305	-1.18%	7.67%
Nonlicensed Employees	136	\$3,023	\$4,943	\$6,948	\$4,230	8.76%	-39.12%
Periodicals	650	\$1,975	\$1,932	\$1,743	\$1,834	-1.84%	5.24%
Dues and Fees	810	\$1,414	\$801	\$1,673	\$1,112	-5.83%	-33.53%
Other Supplies and Materials	615, 660 - 689	\$44,184	\$0	\$1,210	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$515	\$287	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$5,213	\$236	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$38,248	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$7,211	\$1,789	\$675	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$0	\$100	\$93	\$0	NA	-100.00%
Instruction Services	311	\$0	\$1,925	\$0	\$0	NA	NA
Student Academic Achievement Total		\$5,784,056	\$5,496,860	\$5,439,627	\$5,519,427	-1.16%	1.47%
Overhead and Operational							
Non - Certified Salaries	120	\$977,164	\$1,000,594	\$986,248	\$947,585	-0.77%	-3.92%
Severance/Early Retirement Pay	213	\$124,893	\$17,850	\$75,764	\$259,605	20.07%	242.65%
Food Purchases	614	\$187,284	\$188,148	\$212,048	\$196,408	1.20%	-7.38%
Group Health Insurance	222	\$172,771	\$176,791	\$163,988	\$180,544	1.11%	10.10%
Other Professional and Technical Services	319	\$60,289	\$22,190	\$51,729	\$176,605	30.82%	241.41%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Smith-Green Community Schools (8625)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Electricity	621	\$170,538	\$163,318	\$164,654	\$153,367	-2.62%	-6.86%
Insurance	520	\$137,213	\$122,725	\$165,727	\$138,724	0.27%	-16.29%
Public Employees Retirement Fund	214	\$128,539	\$132,295	\$132,716	\$133,281	0.91%	0.43%
Operational Supplies	611	\$97,295	\$130,332	\$149,283	\$121,132	5.63%	-18.86%
Vehicles	731	\$821	\$104,883	\$106,214	\$116,361	245.08%	9.55%
Repairs and Maintenance Services	430	\$114,857	\$132,800	\$136,499	\$113,699	-0.25%	-16.70%
Certified Salaries	110	\$51,827	\$94,861	\$100,000	\$106,373	19.69%	6.37%
Content	747	\$107,780	\$85,782	\$90,181	\$91,090	-4.12%	1.01%
Social Security Noncertified	211	\$76,280	\$76,419	\$74,635	\$71,076	-1.75%	-4.77%
Water and Sewage	411	\$49,074	\$48,423	\$53,471	\$54,338	2.58%	1.62%
Gasoline and Lubricants	613	\$86,149	\$75,132	\$73,231	\$41,288	-16.80%	-43.62%
Nonlicensed Employees	136	\$61,972	\$46,661	\$37,656	\$40,492	-10.09%	7.53%
Heating and Cooling for Buildings - Gas	622	\$100,369	\$72,206	\$64,294	\$33,268	-24.12%	-48.26%
Connectivity	744	\$27,300	\$27,300	\$27,402	\$23,696	-3.48%	-13.53%
Computer Hardware	741	\$8,761	\$12,147	\$103,702	\$19,702	22.46%	-81.00%
Dues and Fees	810	\$12,871	\$12,059	\$13,258	\$13,878	1.90%	4.68%
Travel	580	\$6,652	\$13,643	\$13,976	\$13,274	18.85%	-5.02%
Other Group Insurance Authorized by Statute	224	\$12,236	\$14,579	\$13,282	\$12,721	0.98%	-4.23%
Teacher Retirement Fund, After 7-1-95	216	\$5,442	\$9,960	\$10,500	\$11,169	19.69%	6.37%
Pre-2008 Object Code - Temporary Salaries	130	\$3,683	\$0	\$4,320	\$10,004	28.38%	131.57%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Telephone	531	\$15,136	\$15,311	\$12,727	\$9,674	-10.59%	-23.99%
Other Employee Benefits	241 - 290	\$2,582	\$8,665	\$8,676	\$8,895	36.23%	2.53%
Rentals	440	\$7,903	\$8,731	\$13,532	\$8,813	2.76%	-34.88%
Social Security Certified	212	\$5,764	\$8,601	\$8,993	\$8,344	9.69%	-7.22%
Board of Education Services	318	\$4,984	\$3,144	\$1,642	\$8,332	13.71%	407.60%
Equipment	730	\$8,071	\$71,513	\$3,501	\$7,995	-0.24%	128.38%
Removal of Refuse and Garbage	412	\$14,389	\$9,079	\$6,314	\$7,071	-16.27%	11.99%
Light and Power - Other Than Heating and Cooling	625	\$6,364	\$6,260	\$5,946	\$6,938	2.18%	16.69%
Advertising	540	\$2,313	\$4,268	\$3,359	\$3,549	11.29%	5.68%
Postage and Postage Machine Rental	532	\$3,601	\$2,042	\$4,119	\$2,836	-5.80%	-31.15%
Improvements Other Than Buildings	715	\$0	\$0	\$6,030	\$1,840	NA	-69.49%
Miscellaneous Objects	876 - 899	\$1,578	\$2,744	\$1,266	\$1,791	3.23%	41.49%
Official Bond Premiums	525	\$1,020	\$0	\$1,070	\$1,302	6.29%	21.68%

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Smith-Green Community Schools (8625)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Bank Service Charges	871	\$1,034	\$1,032	\$1,077	\$874	-4.13%	-18.88%
Group Life Insurance	221	\$883	\$932	\$858	\$830	-1.53%	-3.27%
Wireless Equipment	743	\$932	\$11,480	\$0	\$339	-22.36%	NA
Other Purchased Property Services	490 - 499	\$180	\$180	\$270	\$180	0.00%	-33.33%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$19	\$0	NA	-100.00%
Textbooks	630	\$161	(\$8)	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$6,082	\$1,425	\$7,570	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$1,000	\$0	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$1,229	\$3,483	\$2,414	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$0	\$1,926	\$2,264	\$0	NA	-100.00%
Heating and Cooling for Buildings - Other Energy Sources	624	\$0	\$319	\$268	\$0	NA	-100.00%

Overhead and Operational Total	\$2,877,270	\$2,952,224	\$3,126,691	\$3,169,282	2.45%	1.36%
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Non Operational

Redemption of Principal	831	\$719,628	\$779,628	\$659,628	\$714,628	-0.17%	8.34%
Construction Services	450	\$0	\$0	\$0	\$595,918	NA	NA
Equipment	730	\$85,788	\$33,339	\$82,793	\$454,058	51.68%	448.43%
Interest	832	\$287,541	\$248,073	\$227,155	\$242,575	-4.16%	6.79%
Repairs and Maintenance Services	430	\$50,703	\$121,440	\$109,934	\$115,860	22.95%	5.39%
Other Professional and Technical Services	319	\$12,436	\$2,847	\$13,640	\$111,774	73.15%	719.48%
Certified Salaries	110	\$91,622	\$89,503	\$91,080	\$93,087	0.40%	2.20%
Non - Certified Salaries	120	\$65,131	\$75,884	\$74,940	\$79,152	4.99%	5.62%
Wireless Equipment	743	\$25,123	\$24,434	\$24,198	\$23,963	-1.17%	-0.97%
Teacher Retirement Fund, After 7-1-95	216	\$7,955	\$7,967	\$8,227	\$9,170	3.62%	11.47%
Social Security Certified	212	\$7,110	\$6,847	\$6,967	\$7,121	0.04%	2.21%
Social Security Noncertified	211	\$5,097	\$5,805	\$5,733	\$6,055	4.40%	5.62%
Operational Supplies	611	\$0	\$0	\$199	\$1,164	NA	483.44%
Miscellaneous Objects	876 - 899	\$1,000	\$500	\$0	\$1,000	0.00%	NA
Public Employees Retirement Fund	214	\$263	\$358	\$689	\$722	28.72%	4.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$645	\$445	\$388	\$182	-27.15%	-53.16%
Computer Hardware	741	\$116,920	\$116,920	\$0	\$0	-100.00%	NA
Buildings	720	\$39,076	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$2,670	\$0	\$0	\$0	-100.00%	NA

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	Non Operational Total	\$1,518,708	\$1,513,989	\$1,305,571	\$2,456,429	12.77%	88.15%
	Grand Total	\$11,372,665	\$11,067,676	\$10,935,996	\$12,276,595	1.93%	12.26%