

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### South Montgomery Com Sch Corp (5845)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$977,315	\$939,450	\$976,913	\$936,428	-1.06%	-4.14%
Non - Certified Salaries	120	\$199,593	\$196,372	\$194,853	\$191,132	-1.08%	-1.91%
Instruction Services	311	\$338,681	\$280,102	\$620,198	\$168,675	-15.99%	-72.80%
Social Security Certified	212	\$68,087	\$70,397	\$71,614	\$66,039	-0.76%	-7.78%
Teacher Retirement Fund, After 7-1-95	216	\$56,614	\$53,842	\$60,606	\$53,876	-1.23%	-11.10%
Social Security Noncertified	211	\$13,942	\$14,820	\$14,906	\$14,507	1.00%	-2.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,437	\$14,564	\$8,767	\$6,604	-31.75%	-24.67%
Other Professional and Technical Services	319	\$3,500	\$3,500	\$3,500	\$3,500	0.00%	0.00%
Operational Supplies	611	\$992	\$262	\$0	\$861	-3.49%	NA
Travel	580	\$0	\$180	\$0	\$56	NA	NA
Other Employee Benefits	241 - 290	\$3,066	\$1,169	\$750	\$0	-100.00%	-100.00%
Public Employees Retirement Fund	214	\$0	\$90	\$150	\$0	NA	-100.00%
Group Life Insurance	221	\$0	\$30,275	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$7,330	\$4,348	\$2,660	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$69,269	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,768,824</b>	<b>\$1,609,371</b>	<b>\$1,954,917</b>	<b>\$1,441,678</b>	<b>-4.98%</b>	<b>-26.25%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$6,147,508	\$5,888,414	\$5,841,384	\$5,791,525	-1.48%	-0.85%
Non - Certified Salaries	120	\$467,639	\$435,815	\$479,773	\$436,710	-1.70%	-8.98%
Social Security Certified	212	\$403,964	\$406,373	\$405,489	\$392,203	-0.74%	-3.28%
Transfer Tuition to Other School Corps Within State	561	\$19,774	\$20,322	\$136,231	\$385,084	110.07%	182.67%
Textbooks	630	\$88,409	\$80,944	\$118,505	\$313,727	37.25%	164.74%
Teacher Retirement Fund, After 7-1-95	216	\$259,022	\$262,697	\$290,376	\$300,663	3.80%	3.54%
Public Employees Retirement Fund	214	\$0	\$15	\$0	\$161,000	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$114,180	\$105,096	\$114,999	\$107,145	-1.58%	-6.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$228,076	\$130,198	\$97,855	\$86,555	-21.51%	-11.55%
Operational Supplies	611	\$58,483	\$80,229	\$194,762	\$86,375	10.24%	-55.65%
Instructional Programs Improvement Services	312	\$11,022	\$65,984	\$22,750	\$70,835	59.22%	211.36%
Social Security Noncertified	211	\$37,044	\$39,904	\$40,854	\$35,491	-1.07%	-13.13%
Awards	875	\$15,829	\$21,541	\$28,541	\$29,524	16.86%	3.45%

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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 Supplies and Materials	615, 660 - 689	\$59,151	\$39,390	\$55,295	\$26,810	-17.95%	-51.51%
Travel	580	\$17,225	\$19,784	\$18,935	\$20,788	4.81%	9.78%
Library Books	640	\$15,925	\$20,279	\$11,861	\$17,191	1.93%	44.93%
Other Employee Benefits	241 - 290	\$16,639	\$12,952	\$14,643	\$10,124	-11.68%	-30.86%
Professional Development	748	\$39,074	\$36,292	\$45,512	\$7,121	-34.66%	-84.35%
Miscellaneous Objects	876 - 899	\$144,985	\$5,988	\$147,289	\$6,699	-53.64%	-95.45%
Other Professional and Technical Services	319	\$14,764	\$7,841	\$24,140	\$6,291	-19.21%	-73.94%
Periodicals	650	\$3,679	\$3,842	\$5,457	\$2,598	-8.33%	-52.39%
Other Purchased Services	593	\$0	\$2,850	\$1,280	\$1,080	NA	-15.62%
Official Bond Premiums	525	\$509	\$549	\$0	\$540	1.49%	NA
Group Life Insurance	221	\$0	\$190,430	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$1,497	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$39,727	\$31,663	\$43,630	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$320,554	\$2,446	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$6,916	\$15,033	\$730	\$0	-100.00%	-100.00%
Equipment	730	\$4,453	\$1,456	\$7,093	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$114	\$65	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$37,368	\$0	\$0	\$0	-100.00%	NA
Content	747	\$7,192	\$881	\$3,949	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$8,579,224</b>	<b>\$7,930,769</b>	<b>\$8,151,335</b>	<b>\$8,296,078</b>	<b>-0.84%</b>	<b>1.78%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,474,088	\$1,696,017	\$2,415,731	\$2,376,758	12.68%	-1.61%
Student Transportation Services	510	\$866,575	\$851,923	\$898,345	\$944,685	2.18%	5.16%
Repairs and Maintenance Services	430	\$821,009	\$12,584	\$136,142	\$551,053	-9.49%	304.76%
Tires and Repairs	612	\$28,956	\$54,200	\$161,002	\$241,041	69.86%	49.71%
Certified Salaries	110	\$184,833	\$220,976	\$213,447	\$217,642	4.17%	1.97%
Insurance	520	\$139,361	\$63,012	\$91,880	\$186,113	7.50%	102.56%
Heating and Cooling for Buildings - Electricity	621	\$268,475	\$427,554	\$244,467	\$159,886	-12.15%	-34.60%
Heating and Cooling for Buildings - Gas	622	\$163,969	\$248,846	\$292,470	\$113,068	-8.87%	-61.34%
Gasoline and Lubricants	613	\$186,785	\$190,259	\$139,106	\$112,764	-11.85%	-18.94%
Water and Sewage	411	\$50,027	\$43,067	\$47,759	\$76,914	11.35%	61.05%
Social Security Noncertified	211	\$145,495	\$112,360	\$64,985	\$71,717	-16.21%	10.36%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Montgomery Com Sch Corp (5845)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Supplies and Materials	615, 660 - 689	\$14,102	\$7,111	\$9,952	\$67,899	48.13%	582.27%
Telephone	531	\$33,583	\$59,934	\$75,624	\$59,512	15.38%	-21.31%
Operational Supplies	611	\$78,393	\$84,177	\$40,362	\$46,553	-12.22%	15.34%
Other Employee Benefits	241 - 290	\$79,353	\$53,350	\$48,368	\$41,957	-14.73%	-13.26%
Other Professional and Technical Services	319	\$8,232	\$11,838	\$17,660	\$30,506	38.75%	72.74%
Removal of Refuse and Garbage	412	\$17,028	\$21,310	\$24,904	\$28,421	13.66%	14.12%
Library Books	640	\$11,944	\$13,030	\$8,852	\$25,677	21.09%	190.06%
Teacher Retirement Fund, After 7-1-95	216	\$4,688	\$17,324	\$20,520	\$21,241	45.90%	3.51%
Other Purchased Property Services	490 - 499	\$6,640	\$7,835	\$6,040	\$21,007	33.37%	247.80%
Social Security Certified	212	\$4,603	\$10,642	\$10,757	\$10,678	23.42%	-0.73%
Group Accident Insurance	223	\$19,000	\$11,628	\$46,947	\$8,375	-18.52%	-82.16%
Travel	580	\$1,236	\$1,905	\$3,352	\$6,814	53.24%	103.25%
Equipment	730	\$0	\$2,395	\$6,256	\$5,346	NA	-14.54%
Light and Power - Other Than Heating and Cooling	625	\$15,675	\$28,256	\$84,091	\$5,282	-23.81%	-93.72%
Board Member Compensation	115	\$4,500	\$0	\$500	\$5,000	2.67%	900.00%
Bank Service Charges	871	\$1,903	\$707	\$2,254	\$3,196	13.84%	41.77%
Advertising	540	\$2,187	\$3,970	\$1,087	\$2,096	-1.06%	92.76%
Miscellaneous Objects	876 - 899	\$11,526	\$90,102	\$1,206	\$1,890	-36.37%	56.67%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,105	\$3,154	\$1,377	\$707	-38.99%	-48.64%
Computer Hardware	741	\$0	\$42,323	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$4,780	\$820	\$1,140	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$87,403	\$1,592	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$17	\$65,789	\$0	\$0	-100.00%	NA
Food Purchases	614	\$387,362	\$389,871	\$581,886	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$8,500	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$169,786	\$171,462	\$164,316	\$0	-100.00%	-100.00%
<b>Overhead and Operational Total</b>		<b>\$5,307,116</b>	<b>\$5,021,323</b>	<b>\$5,862,784</b>	<b>\$5,443,797</b>	<b>0.64%</b>	<b>-7.15%</b>
<b>Non Operational</b>							
Buildings	720	\$0	\$3,891,100	\$4,726,100	\$4,401,100	NA	-6.88%
Seldom or Non-Recurring Purchases	873	\$1,808,787	\$475,741	\$5,775	\$783,836	-18.86%	13472.92%
Repairs and Maintenance Services	430	\$255,256	\$834,431	\$620,302	\$574,528	22.49%	-7.38%
Equipment	730	\$316,751	\$640,171	\$728,571	\$526,922	13.57%	-27.68%

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Construction Services	450	\$2,477,302	\$232,871	\$847,759	\$301,894	-40.92%	-64.39%
Non - Certified Salaries	120	\$343,915	\$342,154	\$252,833	\$268,828	-5.97%	6.33%
Interest	832	\$0	\$207,326	\$90,915	\$153,580	NA	68.93%
Redemption of Principal	831	\$0	\$105,000	\$220,000	\$152,870	NA	-30.51%
Improvements Other Than Buildings	715	\$76,681	\$316,415	\$488,016	\$131,572	14.45%	-73.04%
Social Security Noncertified	211	\$9,953	\$13,200	\$10,754	\$8,361	-4.26%	-22.25%
Miscellaneous Objects	876 - 899	\$0	\$0	\$2,300	\$6,936	NA	201.57%
Operational Supplies	611	\$0	\$760	\$1,346	\$254	NA	-81.12%
Other Supplies and Materials	615, 660 - 689	\$320,074	\$34,757	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$64,250	\$0	\$0	NA	NA
Advertising	540	\$0	\$1,175	\$0	\$0	NA	NA
Travel	580	\$0	\$80	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$0	\$4,800	\$0	NA	-100.00%
Rentals	440	\$0	\$0	\$1,050	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$5,608,719</b>	<b>\$7,159,431</b>	<b>\$8,000,521</b>	<b>\$7,310,681</b>	<b>6.85%</b>	<b>-8.62%</b>
<b>Grand Total</b>		<b>\$21,263,883</b>	<b>\$21,720,893</b>	<b>\$23,969,558</b>	<b>\$22,492,235</b>	<b>1.41%</b>	<b>-6.16%</b>