

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**North Adams Community Schools (25)**

North Adams Community Schools (25)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$6,119,270	\$5,637,325	\$6,353,563	\$6,488,094	1%	2%
Noncertified Salaries (120)	\$447,572	\$436,687	\$1,026,742	\$1,097,359	25%	7%
Group Health Insurance (222)	\$952,489	\$901,714	\$977,088	\$970,131	0%	-1%
Social Security-Certified Employee Retirement (212)	\$456,401	\$422,860	\$469,692	\$496,873	2%	6%
Licensed Employees Temporary Salaries (135)	\$91,034	\$270,357	\$233,629	\$449,611	49%	92%
Teacher Retirement Fund, After 7-1-95 (216)	\$166,289	\$302,729	\$298,835	\$340,433	20%	14%
Operational Supplies (611)	\$291,914	\$204,863	\$269,448	\$227,370	-6%	-16%
Public Employees Retirement Fund (214)	\$32,110	\$62,623	\$126,104	\$150,039	47%	19%
Pre-2008 object code - temporary salaries (header) (130)	\$131,193	\$87,426	\$144,192	\$138,566	1%	-4%
Severance/Early Retirement Pay (213)	\$55,545	\$139,191	\$88,034	\$137,564	25%	56%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$102,787	\$181,195	\$126,700	\$133,064	7%	5%
<b>Purchased Professional and Technical Instructional Programs Improvement Services (312)</b>	\$74,792	\$72,986	\$88,405	\$94,667	6%	7%
Social Security-Noncertified Employee Retirement (211)	\$32,772	\$33,824	\$79,395	\$83,570	26%	5%
Nonlicensed Employees Temporary Salaries (136)	\$480	\$37,683	\$36,128	\$46,275	213%	28%
Equipment (730)	\$36,817	\$67,985	\$83,117	\$40,570	2%	-51%
Other Purchased Professional and Technical Services (319)	\$5,500	\$5,000	\$16,664	\$36,783	61%	121%
Workers Compensation Insurance (225)	\$29,510	\$0	\$0	\$35,547	5%	N/A
Travel (580)	\$21,110	\$21,338	\$30,236	\$33,047	12%	9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$22,684	\$23,038	\$26,576	\$26,393	4%	-1%
Library Books (640)	\$26,854	\$30,966	\$29,808	\$24,910	-2%	-16%
Awards (875)	\$0	\$0	\$0	\$12,381	N/A	N/A
<b>Purchased From Another School Corporation or Educational Service Agency Within the State (591)</b>	\$7,655	\$17,357	\$8,322	\$6,572	-4%	-21%
Group Life Insurance (221)	\$4,142	\$1,548	\$4,737	\$5,035	5%	6%
Textbooks (630)	\$22,393	\$295,776	\$137,469	\$4,761	-32%	-97%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$897,259	\$1,065,388	\$515	\$3,488	-75%	> 500%
Computer Hardware (741)	\$16,306	\$73,613	\$24,155	\$3,348	-33%	-86%
Transfer Tuition - Other (569)	\$57,979	\$0	\$0	\$2,076	-57%	N/A
<b>Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)</b>	\$0	\$13,020	\$4,998	\$1,781	N/A	-64%
Miscellaneous Objects (876 to 899)	\$449	\$527	\$237	\$153	-24%	-35%
Connectivity (744)	\$0	\$8,805	\$3,454	\$0	N/A	-100%
<b>Purchased Property Services; Repairs and Maintenance Services (430)</b>	\$230	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$203	\$230	\$55	\$0	-100%	-100%
Telecommunications Equipment (745)	\$0	\$4,000	\$0	\$0	N/A	N/A
<b>Purchased Professional and Technical Instruction Services (311)</b>	\$2,763	\$500	\$650	\$0	-100%	-100%
<b>Purchased Property Services; Rentals (440)</b>	\$3,483	\$1,770	\$0	\$0	-100%	N/A

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**North Adams Community Schools (25)**

North Adams Community Schools (25)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other General Supplies (615, 660 to 689)	\$122	\$8	\$0	\$0	-100%	N/A
Stipends (131)	\$0	\$0	\$9,033	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$45,515	\$38,485	\$0	N/A	-100%
Advertising (540)	\$454	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$5,560	\$6,747	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$10,116,120</b>	<b>\$10,474,593</b>	<b>\$10,736,465</b>	<b>\$11,090,462</b>	<b>2%</b>	<b>3%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$870,713	\$791,663	\$1,205,686	\$1,220,377	9%	1%
Noncertified Salaries (120)	\$227,409	\$227,062	\$432,230	\$482,281	21%	12%
Group Health Insurance (222)	\$199,904	\$178,398	\$243,183	\$259,673	7%	7%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$113,745	\$94,685	N/A	-17%
Social Security-Certified Employee Retirement (212)	\$64,562	\$58,993	\$88,847	\$88,512	8%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$35,054	\$63,580	\$74,125	\$80,856	23%	9%
Public Employees Retirement Fund (214)	\$17,547	\$33,662	\$52,818	\$65,601	39%	24%
Social Security-Noncertified Employee Retirement (211)	\$15,452	\$15,436	\$30,642	\$34,162	22%	11%
Travel (580)	\$1,918	\$2,801	\$23,232	\$27,205	94%	17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,267	\$13,350	\$19,485	\$18,855	23%	-3%
Operational Supplies (611)	\$6,008	\$8,298	\$26,665	\$18,241	32%	-32%
Severance/Early Retirement Pay (213)	\$7,178	\$7,245	\$7,767	\$9,542	7%	23%
Postage and Postage Machine Rental (532)	\$8,703	\$8,832	\$7,394	\$8,084	-2%	9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,250	\$3,986	\$6,112	\$5,998	9%	-2%
Equipment (730)	\$0	\$0	\$0	\$5,948	N/A	N/A
Telephone (531)	\$0	\$0	\$0	\$4,396	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$3,645	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$4,250	\$3,000	N/A	-29%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$0	\$1,791	N/A	N/A
Group Life Insurance (221)	\$1,380	\$550	\$1,816	\$1,768	6%	-3%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$152	\$630	N/A	314%
Dues and Fees (810)	\$0	\$0	\$174	\$230	N/A	32%
Pre-2008 object code - temporary salaries (header) (130)	\$54	\$411	\$798	\$94	15%	-88%
Advertising (540)	\$0	\$0	\$45	\$39	N/A	-13%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$11,844	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$1,468,400</b>	<b>\$1,414,268</b>	<b>\$2,351,011</b>	<b>\$2,435,614</b>	<b>13%</b>	<b>4%</b>
<b>Overhead and Operational</b>						

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
North Adams Community Schools (25)**

North Adams Community Schools (25)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Noncertified Salaries (120)	\$1,521,298	\$1,568,792	\$1,613,876	\$1,680,307	3%	4%
Food Purchases (614)	\$712,513	\$756,974	\$685,553	\$563,212	-6%	-18%
Operational Supplies (611)	\$390,248	\$537,969	\$523,679	\$422,916	2%	-19%
Group Health Insurance (222)	\$395,206	\$378,628	\$458,090	\$325,543	-5%	-29%
Light and Power - Other than Heating and Cooling (625)	\$365,807	\$368,373	\$363,278	\$311,456	-4%	-14%
Vehicles (731)	\$5,800	\$19,000	\$282,410	\$301,063	168%	7%
Public Employees Retirement Fund (214)	\$115,688	\$224,092	\$205,286	\$226,369	18%	10%
Heating and Cooling for Buildings - Gas (622)	\$144,818	\$114,093	\$140,108	\$200,852	9%	43%
Certified Salaries (110)	\$174,756	\$179,203	\$163,707	\$191,672	2%	17%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$70,091	\$180,341	\$139,039	\$154,997	22%	11%
Social Security-Noncertified Employee Retirement (211)	\$112,951	\$118,186	\$120,993	\$125,005	3%	3%
Other General Supplies (615, 660 to 689)	\$42,306	\$60,533	\$97,272	\$62,869	10%	-35%
Utility Services Water and Sewage (411)	\$47,405	\$51,705	\$49,853	\$58,953	6%	18%
Equipment (730)	\$20,387	\$66,852	\$75,256	\$55,669	29%	-26%
Pre-2008 object code - temporary salaries (header) (130)	\$42,051	\$49,028	\$51,530	\$41,626	0%	-19%
Nonlicensed Employees Temporary Salaries (136)	\$32,686	\$42,450	\$34,907	\$33,611	1%	-4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$8,096	\$13,184	\$11,708	\$31,611	41%	170%
Telephone (531)	\$42,410	\$45,081	\$34,509	\$30,554	-8%	-11%
Utility Services Removal of Refuse and Garbage (412)	\$22,560	\$21,771	\$27,661	\$28,594	6%	3%
Purchased Professional and Technical Board of Education Services (318)	\$20,877	\$29,115	\$24,665	\$26,978	7%	9%
Workers Compensation Insurance (225)	\$8,770	\$0	\$2,659	\$15,328	15%	476%
Social Security-Certified Employee Retirement (212)	\$13,445	\$13,385	\$12,289	\$14,337	2%	17%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$14,204	N/A	N/A
Board Members Compensation (115)	\$0	\$10,000	\$12,000	\$14,000	N/A	17%
Purchased Professional and Technical Data Processing Services (316)	\$318	\$2,793	\$5,587	\$13,317	154%	138%
Severance/Early Retirement Pay (213)	\$13,472	\$13,597	\$10,987	\$12,376	-2%	13%
Dues and Fees (810)	\$9,932	\$17,187	\$22,241	\$9,228	-2%	-59%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$4,763	\$8,700	N/A	83%
Other Communication Services (533 to 539)	\$1,118	\$3,532	\$8,856	\$6,662	56%	-25%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,732	\$6,631	\$12,050	\$6,557	3%	-46%
Other Purchased Professional and Technical Services (319)	\$8,269	\$5,596	\$7,434	\$6,319	-7%	-15%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,261	\$2,509	\$1,547	\$5,666	46%	266%
Travel (580)	\$9,154	\$12,062	\$4,905	\$5,474	-12%	12%
Postage and Postage Machine Rental (532)	\$3,093	\$6,339	\$3,900	\$4,487	10%	15%
Other purchased property services (490 to 499)	\$912	\$0	\$5,126	\$4,308	47%	-16%
Group Life Insurance (221)	\$2,022	\$794	\$3,076	\$4,103	19%	33%

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Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$7,650	\$6,551	\$4,770	\$3,096	-20%	-35%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$1,845	\$2,840	N/A	54%
Official Bond Premiums (525)	\$4,200	\$2,445	\$2,247	\$2,795	-10%	24%
Unemployment compensation (230)	\$0	\$15,524	\$11,291	\$1,919	N/A	-83%
Advertising (540)	\$2,051	\$3,882	\$1,227	\$925	-18%	-25%
Miscellaneous Objects (876 to 899)	\$8,279	\$10,765	\$1,452	\$759	-45%	-48%
Connectivity (744)	\$0	\$0	\$2,595	\$399	N/A	-85%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,384	\$13,742	\$10,259	\$39	-73%	-100%
Bank Service Charges (871)	\$0	\$0	\$82	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$6,319	\$3,142	\$857	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$148	\$0	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$4,401,485</b>	<b>\$4,975,841</b>	<b>\$5,257,424</b>	<b>\$5,031,694</b>	<b>3%</b>	<b>-4%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$3,270,000	\$3,480,000	\$2,411,354	\$1,878,752	-13%	-22%
Interest on Bonds or Notes (832)	\$816,927	\$663,056	\$1,580,921	\$1,724,720	21%	9%
Purchased Property Services; Rentals (440)	\$452,105	\$548,884	\$472,053	\$611,565	8%	30%
Purchased Property Services; Repairs and Maintenance Services (430)	\$472,823	\$712,671	\$682,770	\$452,929	-1%	-34%
Equipment (730)	\$124,834	\$518,087	\$555,266	\$386,492	33%	-30%
Noncertified Salaries (120)	\$371,411	\$338,647	\$330,261	\$346,769	-2%	5%
Certified Salaries (110)	\$258,949	\$262,340	\$295,535	\$163,149	-11%	-45%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$40,204	N/A	N/A
Public Employees Retirement Fund (214)	\$19,765	\$36,891	\$32,100	\$36,015	16%	12%
Social Security-Noncertified Employee Retirement (211)	\$27,998	\$25,741	\$24,984	\$26,323	-2%	5%
Operational Supplies (611)	\$37,607	\$23,834	\$21,910	\$15,409	-20%	-30%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$133,944	\$145,265	\$31,156	\$13,115	-44%	-58%
Social Security-Certified Employee Retirement (212)	\$22,330	\$22,347	\$23,382	\$12,897	-13%	-45%
Travel (580)	\$38,423	\$21,595	\$23,017	\$11,653	-26%	-49%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,379	\$12,681	\$12,002	\$9,410	10%	-22%
Licensed Employees Temporary Salaries (135)	\$34,258	\$27,720	\$11,514	\$5,867	-36%	-49%
Group Health Insurance (222)	\$5,597	\$11,033	\$11,870	\$5,813	1%	-51%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,718	\$14,294	\$14,339	\$3,943	-12%	-73%
Other Purchased Professional and Technical Services (319)	\$60,732	\$60,936	\$57,041	\$3,599	-51%	-94%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,344	\$1,334	\$1,208	\$1,235	-15%	2%
Miscellaneous Objects (876 to 899)	\$10,878	\$11,164	\$10,869	\$811	-48%	-93%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$271	N/A	N/A

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Group Life Insurance (221)	\$346	\$133	\$325	\$167	-17%	-49%
Severance/Early Retirement Pay (213)	\$0	\$546	\$885	\$50	N/A	-94%
Purchased Professional and Technnical Pupil Services (313)	\$230,474	\$185,432	\$279,452	\$0	-100%	-100%
Telephone (531)	\$569	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$0	\$27,176	\$0	N/A	-100%
Nonlicensed Employees Temporary Salaries (136)	\$1,350	\$609	\$287	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$1,087	\$0	N/A	-100%
Bank Service Charges (871)	\$1,337	\$3,637	\$4,034	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$202	\$93	\$309	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$6,408,300</b>	<b>\$7,128,968</b>	<b>\$6,917,106</b>	<b>\$5,751,159</b>	<b>-3%</b>	<b>-17%</b>
<b>Grand Total</b>	<b>\$22,394,306</b>	<b>\$23,993,669</b>	<b>\$25,262,006</b>	<b>\$24,308,929</b>	<b>2%</b>	<b>-4%</b>