

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Smith-Green Community Schools (8625)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,896,378	\$3,684,115	\$3,556,538	\$3,471,900	-2.8%	-2.4%
Group Health Insurance	222	\$351,067	\$351,313	\$372,954	\$367,562	1.2%	-1.4%
Non - Certified Salaries	120	\$290,991	\$253,839	\$266,315	\$286,113	-0.4%	7.4%
Social Security Certified	212	\$297,416	\$278,728	\$262,133	\$259,361	-3.4%	-1.1%
Teacher Retirement Fund, After 7-1-95	216	\$240,871	\$247,399	\$246,542	\$252,567	1.2%	2.4%
Textbooks	630	\$140,212	\$112,344	\$139,201	\$120,276	-3.8%	-13.6%
Transfer Tuition to Other School Corps Within State	561	\$13,175	\$72,958	\$119,909	\$98,952	65.5%	-17.5%
Other Professional and Technical Services	319	\$65,809	\$76,569	\$59,507	\$89,288	7.9%	50.0%
Licensed Employees	135	\$139,431	\$110,074	\$79,703	\$86,610	-11.2%	8.7%
Other Employee Benefits	241 - 290	\$89,436	\$82,434	\$79,098	\$78,596	-3.2%	-0.6%
Operational Supplies	611	\$93,666	\$89,177	\$68,227	\$59,104	-10.9%	-13.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$55,276	\$48,795	\$45,380	\$41,816	-6.7%	-7.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$125,538	\$86,748	\$57,851	\$41,547	-24.2%	-28.2%
Public Employees Retirement Fund	214	\$34,741	\$32,822	\$34,902	\$34,092	-0.5%	-2.3%
Pre-2008 Object Code - Temporary Salaries	130	\$8,379	\$20,971	\$4,441	\$32,716	40.6%	636.6%
Other Group Insurance Authorized by Statute	224	\$32,459	\$30,183	\$29,815	\$29,431	-2.4%	-1.3%
Stipends	131	\$9,641	\$33,328	\$7,798	\$22,086	23.0%	183.2%
Social Security Noncertified	211	\$21,197	\$18,201	\$18,367	\$20,582	-0.7%	12.1%
Travel	580	\$33,937	\$10,017	\$13,618	\$11,471	-23.8%	-15.8%
Library Books	640	\$9,867	\$10,241	\$13,298	\$11,436	3.8%	-14.0%
Nonlicensed Employees	136	\$7,529	\$3,023	\$4,943	\$6,948	-2.0%	40.6%
Group Life Insurance	221	\$5,185	\$5,073	\$5,014	\$4,711	-2.4%	-6.0%
Postage and Postage Machine Rental	532	\$8,458	\$4,515	\$9	\$3,998	-17.1%	45803.1%
Content	747	\$10,473	\$9,081	\$1,265	\$2,011	-33.8%	59.0%
Periodicals	650	\$895	\$1,975	\$1,932	\$1,743	18.1%	-9.8%
Dues and Fees	810	\$1,600	\$1,414	\$801	\$1,673	1.1%	108.9%
Other Supplies and Materials	615, 660 - 689	\$0	\$44,184	\$0	\$1,210	NA	NA
Equipment	730	\$34,860	\$13,345	\$2,961	\$1,059	-58.3%	-64.3%
Instructional Programs Improvement Services	312	\$2,643	\$7,211	\$1,789	\$675	-28.9%	-62.3%
Repairs and Maintenance Services	430	\$390	\$0	\$100	\$93	-30.1%	-7.1%
Computer Hardware	741	\$0	\$38,248	\$0	\$0	NA	NA
Instruction Services	311	\$17,192	\$0	\$1,925	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$305	\$515	\$287	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$0	\$5,213	\$236	\$0	NA	-100.0%
Student Academic Achievement Total		\$6,039,015	\$5,784,056	\$5,496,860	\$5,439,627	-2.6%	-1.0%
Student Instructional Support							
Certified Salaries	110	\$688,672	\$610,058	\$592,646	\$527,289	-6.5%	-11.0%

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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
Non - Certified Salaries	120	\$237,511	\$232,150	\$223,054	\$230,969	-0.7%	3.5%
Group Health Insurance	222	\$115,557	\$91,877	\$88,340	\$87,220	-6.8%	-1.3%
Teacher Retirement Fund, After 7-1-95	216	\$71,244	\$64,055	\$62,227	\$53,643	-6.8%	-13.8%
Other Professional and Technical Services	319	\$1,127	\$39,249	\$15,659	\$46,624	153.6%	197.8%
Social Security Certified	212	\$51,275	\$45,369	\$43,457	\$38,200	-7.1%	-12.1%
Public Employees Retirement Fund	214	\$27,698	\$32,150	\$29,716	\$31,963	3.6%	7.6%
Social Security Noncertified	211	\$17,003	\$17,457	\$15,187	\$15,886	-1.7%	4.6%
Other Employee Benefits	241 - 290	\$15,768	\$14,327	\$11,178	\$9,829	-11.1%	-12.1%
Other Group Insurance Authorized by Statute	224	\$7,409	\$6,187	\$6,045	\$5,321	-7.9%	-12.0%
Pupil Services	313	\$8,370	\$5,500	\$5,500	\$5,240	-11.0%	-4.7%
Operational Supplies	611	\$11,886	\$5,603	\$5,216	\$5,148	-18.9%	-1.3%
Nonlicensed Employees	136	\$1,018	\$970	\$944	\$2,881	29.7%	205.3%
Travel	580	\$7,260	\$4,873	\$4,094	\$2,338	-24.7%	-42.9%
Equipment	730	\$1,942	\$2,989	\$603	\$871	-18.2%	44.3%
Group Life Insurance	221	\$877	\$755	\$736	\$685	-6.0%	-6.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$313	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$5,580	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$75	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$263	\$19,062	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$145	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,270,993	\$1,192,631	\$1,104,602	\$1,064,107	-4.3%	-3.7%
Overhead and Operational							
Non - Certified Salaries	120	\$1,006,406	\$977,164	\$1,000,594	\$986,248	-0.5%	-1.4%
Food Purchases	614	\$190,929	\$187,284	\$188,148	\$212,048	2.7%	12.7%
Insurance	520	\$135,129	\$137,213	\$122,725	\$165,727	5.2%	35.0%
Heating and Cooling for Buildings - Electricity	621	\$188,033	\$170,538	\$163,318	\$164,654	-3.3%	0.8%
Group Health Insurance	222	\$186,531	\$172,771	\$176,791	\$163,988	-3.2%	-7.2%
Operational Supplies	611	\$120,140	\$97,295	\$130,332	\$149,283	5.6%	14.5%
Repairs and Maintenance Services	430	\$98,026	\$114,857	\$132,800	\$136,499	8.6%	2.8%
Public Employees Retirement Fund	214	\$122,503	\$128,539	\$132,295	\$132,716	2.0%	0.3%
Vehicles	731	\$250,657	\$821	\$104,883	\$106,214	-19.3%	1.3%
Computer Hardware	741	\$237,214	\$8,761	\$12,147	\$103,702	-18.7%	753.7%
Certified Salaries	110	\$99,492	\$51,827	\$94,861	\$100,000	0.1%	5.4%
Content	747	\$57,963	\$107,780	\$85,782	\$90,181	11.7%	5.1%
Severance/Early Retirement Pay	213	\$83,400	\$124,893	\$17,850	\$75,764	-2.4%	324.4%
Social Security Noncertified	211	\$78,271	\$76,280	\$76,419	\$74,635	-1.2%	-2.3%
Gasoline and Lubricants	613	\$74,881	\$86,149	\$75,132	\$73,231	-0.6%	-2.5%
Heating and Cooling for Buildings - Gas	622	\$82,668	\$100,369	\$72,206	\$64,294	-6.1%	-11.0%

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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
Water and Sewage	411	\$55,037	\$49,074	\$48,423	\$53,471	-0.7%	10.4%
Other Professional and Technical Services	319	\$38,114	\$60,289	\$22,190	\$51,729	7.9%	133.1%
Nonlicensed Employees	136	\$48,764	\$61,972	\$46,661	\$37,656	-6.3%	-19.3%
Connectivity	744	\$27,583	\$27,300	\$27,300	\$27,402	-0.2%	0.4%
Travel	580	\$11,489	\$6,652	\$13,643	\$13,976	5.0%	2.4%
Rentals	440	\$8,067	\$7,903	\$8,731	\$13,532	13.8%	55.0%
Other Group Insurance Authorized by Statute	224	\$13,144	\$12,236	\$14,579	\$13,282	0.3%	-8.9%
Dues and Fees	810	\$12,870	\$12,871	\$12,059	\$13,258	0.7%	9.9%
Telephone	531	\$20,546	\$15,136	\$15,311	\$12,727	-11.3%	-16.9%
Teacher Retirement Fund, After 7-1-95	216	\$10,370	\$5,442	\$9,960	\$10,500	0.3%	5.4%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Social Security Certified	212	\$10,326	\$5,764	\$8,601	\$8,993	-3.4%	4.6%
Other Employee Benefits	241 - 290	\$8,762	\$2,582	\$8,665	\$8,676	-0.2%	0.1%
Unemployment Insurance	230	\$19,560	\$6,082	\$1,425	\$7,570	-21.1%	431.1%
Removal of Refuse and Garbage	412	\$14,863	\$14,389	\$9,079	\$6,314	-19.3%	-30.5%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$6,030	NA	NA
Light and Power - Other Than Heating and Cooling	625	\$6,725	\$6,364	\$6,260	\$5,946	-3.0%	-5.0%
Pre-2008 Object Code - Temporary Salaries	130	\$134	\$3,683	\$0	\$4,320	138.1%	NA
Postage and Postage Machine Rental	532	\$5,099	\$3,601	\$2,042	\$4,119	-5.2%	101.8%
Equipment	730	\$15,408	\$8,071	\$71,513	\$3,501	-31.0%	-95.1%
Advertising	540	\$2,886	\$2,313	\$4,268	\$3,359	3.9%	-21.3%
Tires and Repairs	612	\$0	\$1,229	\$3,483	\$2,414	NA	-30.7%
Workers Compensation Insurance	225	\$0	\$0	\$1,926	\$2,264	NA	17.5%
Board of Education Services	318	\$18,361	\$4,984	\$3,144	\$1,642	-45.3%	-47.8%
Miscellaneous Objects	876 - 899	\$3,954	\$1,578	\$2,744	\$1,266	-24.8%	-53.9%
Bank Service Charges	871	\$1,968	\$1,034	\$1,032	\$1,077	-14.0%	4.4%
Official Bond Premiums	525	\$2,040	\$1,020	\$0	\$1,070	-14.9%	NA
Group Life Insurance	221	\$984	\$883	\$932	\$858	-3.4%	-7.9%
Other Purchased Property Services	490 - 499	\$180	\$180	\$180	\$270	10.7%	50.0%
Heating and Cooling for Buildings - Other Energy Sources	624	\$0	\$0	\$319	\$268	NA	-15.9%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$19	NA	NA
Student Transportation Services	510	\$500	\$1,000	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$6,972	\$932	\$11,480	\$0	-100.0%	-100.0%
Professional Development	748	\$1,398	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$758	\$161	-\$8	\$0	-100.0%	NA
Overhead and Operational Total		\$3,389,108	\$2,877,270	\$2,952,224	\$3,126,691	-2.0%	5.9%
Non Operational							

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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
Redemption of Principal	831	\$829,628	\$719,628	\$779,628	\$659,628	-5.6%	-15.4%
Interest	832	\$162,794	\$287,541	\$248,073	\$227,155	8.7%	-8.4%
Repairs and Maintenance Services	430	\$43,805	\$50,703	\$121,440	\$109,934	25.9%	-9.5%
Certified Salaries	110	\$92,955	\$91,622	\$89,503	\$91,080	-0.5%	1.8%
Equipment	730	\$40,859	\$85,788	\$33,339	\$82,793	19.3%	148.3%
Non - Certified Salaries	120	\$74,022	\$65,131	\$75,884	\$74,940	0.3%	-1.2%
Wireless Equipment	743	\$0	\$25,123	\$24,434	\$24,198	NA	-1.0%
Other Professional and Technical Services	319	\$110,107	\$12,436	\$2,847	\$13,640	-40.7%	379.1%
Teacher Retirement Fund, After 7-1-95	216	\$8,364	\$7,955	\$7,967	\$8,227	-0.4%	3.3%
Social Security Certified	212	\$7,259	\$7,110	\$6,847	\$6,967	-1.0%	1.8%
Social Security Noncertified	211	\$5,770	\$5,097	\$5,805	\$5,733	-0.2%	-1.2%
Public Employees Retirement Fund	214	\$202	\$263	\$358	\$689	35.9%	92.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$444	\$645	\$445	\$388	-3.3%	-12.8%
Operational Supplies	611	\$0	\$0	\$0	\$199	NA	NA
Buildings	720	\$12,993	\$39,076	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$83,840	\$116,920	\$116,920	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$500	\$1,000	\$500	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$3,351	\$2,670	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,476,893	\$1,518,708	\$1,513,989	\$1,305,571	-3.0%	-13.8%
Grand Total		\$12,176,008	\$11,372,665	\$11,067,676	\$10,935,996	-2.6%	-1.2%