

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Smith-Green Community Schools (8625)

Smith-Green Community Schools (8625)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,293,193	\$3,896,378	\$3,684,115	\$3,556,538	2%	-3%
Group Health Insurance (222)	\$280,154	\$351,067	\$351,313	\$372,954	7%	6%
Noncertified Salaries (120)	\$351,651	\$290,991	\$253,839	\$266,315	-7%	5%
Social Security-Certified Employee Retirement (212)	\$251,144	\$297,416	\$278,728	\$262,133	1%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$206,181	\$240,871	\$247,399	\$246,542	5%	0%
Textbooks (630)	\$28,531	\$140,212	\$112,344	\$139,201	49%	24%
Transfer Tuition to Other School Corporations Within the State (561)	\$59,688	\$13,175	\$72,958	\$119,909	19%	64%
Licensed Employees Temporary Salaries (135)	\$90,122	\$139,431	\$110,074	\$79,703	-3%	-28%
Other Employee Benefits (241 to 290)	\$73,458	\$89,436	\$82,434	\$79,098	2%	-4%
Operational Supplies (611)	\$81,311	\$93,666	\$89,177	\$68,227	-4%	-23%
Other Purchased Professional and Technical Services (319)	\$6,250	\$65,809	\$76,569	\$59,507	76%	-22%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$185,684	\$125,538	\$86,748	\$57,851	-25%	-33%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$42,294	\$55,276	\$48,795	\$45,380	2%	-7%
Public Employees Retirement Fund (214)	\$38,821	\$34,741	\$32,822	\$34,902	-3%	6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$26,788	\$32,459	\$30,183	\$29,815	3%	-1%
Social Security-Noncertified Employee Retirement (211)	\$26,453	\$21,197	\$18,201	\$18,367	-9%	1%
Travel (580)	\$18,696	\$33,937	\$10,017	\$13,618	-8%	36%
Library Books (640)	\$9,918	\$9,867	\$10,241	\$13,298	8%	30%
Stipends (131)	\$0	\$9,641	\$33,328	\$7,798	N/A	-77%
Group Life Insurance (221)	\$5,296	\$5,185	\$5,073	\$5,014	-1%	-1%
Nonlicensed Employees Temporary Salaries (136)	\$2,950	\$7,529	\$3,023	\$4,943	14%	63%
Pre-2008 object code - temporary salaries (header) (130)	\$41,170	\$8,379	\$20,971	\$4,441	-43%	-79%
Equipment (730)	\$121,546	\$34,860	\$13,345	\$2,961	-60%	-78%
Periodicals (650)	\$18,114	\$895	\$1,975	\$1,932	-43%	-2%
Purchased Professional and Technical Instruction Services (311)	\$13,770	\$17,192	\$0	\$1,925	-39%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,925	\$2,643	\$7,211	\$1,789	-38%	-75%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,628	\$10,473	\$9,081	\$1,265	-28%	-86%
Dues and Fees (810)	\$2,101	\$1,600	\$1,414	\$801	-21%	-43%
Miscellaneous Objects (876 to 899)	\$2,079	\$305	\$515	\$287	-39%	-44%
Wireless Equipment (743)	\$0	\$0	\$5,213	\$236	N/A	-95%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$390	\$0	\$100	N/A	N/A
Postage and Postage Machine Rental (532)	\$3,387	\$8,458	\$4,515	\$9	-77%	-100%
Computer Hardware (741)	\$600	\$0	\$38,248	\$0	-100%	-100%
Technology Related Professional Development (748)	\$7,021	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$2,079	\$0	\$44,184	\$0	-100%	-100%

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Smith-Green Community Schools (8625)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement Total	\$5,307,001	\$6,039,015	\$5,784,056	\$5,496,860	1%	-5%
Student Instructional Support						
Certified Salaries (110)	\$661,805	\$688,672	\$610,058	\$592,646	-3%	-3%
Noncertified Salaries (120)	\$228,181	\$237,511	\$232,150	\$223,054	-1%	-4%
Group Health Insurance (222)	\$114,225	\$115,557	\$91,877	\$88,340	-6%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$51,045	\$71,244	\$64,055	\$62,227	5%	-3%
Social Security-Certified Employee Retirement (212)	\$51,919	\$51,275	\$45,369	\$43,457	-4%	-4%
Public Employees Retirement Fund (214)	\$24,482	\$27,698	\$32,150	\$29,716	5%	-8%
Other Purchased Professional and Technical Services (319)	\$18,238	\$1,127	\$39,249	\$15,659	-4%	-60%
Social Security-Noncertified Employee Retirement (211)	\$16,943	\$17,003	\$17,457	\$15,187	-3%	-13%
Other Employee Benefits (241 to 290)	\$16,258	\$15,768	\$14,327	\$11,178	-9%	-22%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,320	\$7,409	\$6,187	\$6,045	-5%	-2%
Purchased Professional and Technical Pupil Services (313)	\$5,500	\$8,370	\$5,500	\$5,500	0%	0%
Operational Supplies (611)	\$24,396	\$11,886	\$5,603	\$5,216	-32%	-7%
Travel (580)	\$5,606	\$7,260	\$4,873	\$4,094	-8%	-16%
Nonlicensed Employees Temporary Salaries (136)	\$963	\$1,018	\$970	\$944	-1%	-3%
Group Life Insurance (221)	\$828	\$877	\$755	\$736	-3%	-3%
Equipment (730)	\$7,350	\$1,942	\$2,989	\$603	-46%	-80%
Computer Hardware (741)	\$2,100	\$145	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$1,048	\$263	\$19,062	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$390	\$75	\$0	\$0	-100%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,900	\$313	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$5,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$1,879	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$5,580	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$1,251,377	\$1,270,993	\$1,192,631	\$1,104,602	-3%	-7%
Overhead and Operational						
Noncertified Salaries (120)	\$960,693	\$1,006,406	\$977,164	\$1,000,594	1%	2%
Food Purchases (614)	\$180,887	\$190,929	\$187,284	\$188,148	1%	0%
Group Health Insurance (222)	\$178,091	\$186,531	\$172,771	\$176,791	0%	2%
Heating and Cooling for Buildings - Electricity (621)	\$255,873	\$188,033	\$170,538	\$163,318	-11%	-4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$118,704	\$98,026	\$114,857	\$132,800	3%	16%
Public Employees Retirement Fund (214)	\$108,398	\$122,503	\$128,539	\$132,295	5%	3%
Operational Supplies (611)	\$114,954	\$120,140	\$97,295	\$130,332	3%	34%

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Smith-Green Community Schools (8625)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$125,182	\$135,129	\$137,213	\$122,725	0%	-11%
Vehicles (731)	\$211,486	\$250,657	\$821	\$104,883	-16%	> 500%
Certified Salaries (110)	\$97,247	\$99,492	\$51,827	\$94,861	-1%	83%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$69,618	\$57,963	\$107,780	\$85,782	5%	-20%
Social Security-Noncertified Employee Retirement (211)	\$76,919	\$78,271	\$76,280	\$76,419	0%	0%
Gasoline and Lubricants (613)	\$74,500	\$74,881	\$86,149	\$75,132	0%	-13%
Heating and Cooling for Buildings - Gas (622)	\$12,493	\$82,668	\$100,369	\$72,206	55%	-28%
Equipment (730)	\$10,374	\$15,408	\$8,071	\$71,513	62%	> 500%
Utility Services Water and Sewage (411)	\$49,709	\$55,037	\$49,074	\$48,423	-1%	-1%
Nonlicensed Employees Temporary Salaries (136)	\$45,652	\$48,764	\$61,972	\$46,661	1%	-25%
Connectivity (744)	\$27,055	\$27,583	\$27,300	\$27,300	0%	0%
Other Purchased Professional and Technical Services (319)	\$13,825	\$38,114	\$60,289	\$22,190	13%	-63%
Severance/Early Retirement Pay (213)	\$52,543	\$83,400	\$124,893	\$17,850	-24%	-86%
Telephone (531)	\$14,613	\$20,546	\$15,136	\$15,311	1%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,967	\$13,144	\$12,236	\$14,579	7%	19%
Travel (580)	\$14,804	\$11,489	\$6,652	\$13,643	-2%	105%
Computer Hardware (741)	\$103,511	\$237,214	\$8,761	\$12,147	-41%	39%
Dues and Fees (810)	\$16,684	\$12,870	\$12,871	\$12,059	-8%	-6%
Wireless Equipment (743)	\$0	\$6,972	\$932	\$11,480	N/A	> 500%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,048	\$10,370	\$5,442	\$9,960	0%	83%
Utility Services Removal of Refuse and Garbage (412)	\$14,616	\$14,863	\$14,389	\$9,079	-11%	-37%
Purchased Property Services; Rentals (440)	\$8,015	\$8,067	\$7,903	\$8,731	2%	10%
Other Employee Benefits (241 to 290)	\$4,057	\$8,762	\$2,582	\$8,665	21%	236%
Social Security-Certified Employee Retirement (212)	\$11,478	\$10,326	\$5,764	\$8,601	-7%	49%
Light and Power - Other than Heating and Cooling (625)	\$6,355	\$6,725	\$6,364	\$6,260	0%	-2%
Advertising (540)	\$0	\$2,886	\$2,313	\$4,268	N/A	84%
Tires and Repairs (612)	\$0	\$0	\$1,229	\$3,483	N/A	183%
Purchased Professional and Technical Board of Education Services (318)	\$17,375	\$18,361	\$4,984	\$3,144	-35%	-37%
Miscellaneous Objects (876 to 899)	\$4,978	\$3,954	\$1,578	\$2,744	-14%	74%
Postage and Postage Machine Rental (532)	\$4,348	\$5,099	\$3,601	\$2,042	-17%	-43%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$1,926	N/A	N/A
Unemployment compensation (230)	\$16,692	\$19,560	\$6,082	\$1,425	-46%	-77%
Bank Service Charges (871)	\$5,888	\$1,968	\$1,034	\$1,032	-35%	0%
Group Life Insurance (221)	\$946	\$984	\$883	\$932	0%	5%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$0	\$0	\$0	\$319	N/A	N/A

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Smith-Green Community Schools (8625)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other purchased property services (490 to 499)	\$180	\$180	\$180	\$180	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$47	\$3	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$517	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$10,071	\$134	\$3,683	\$0	-100%	-100%
Official Bond Premiums (525)	\$594	\$2,040	\$1,020	\$0	-100%	-100%
Other Technology Hardware (746)	\$325	\$0	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$3,000	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$7,500	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$1,654	\$1,398	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$500	\$500	\$1,000	\$0	-100%	-100%
Textbooks (630)	\$89	\$758	\$161	-\$8	N/A	-105%
Overhead and Operational Total	\$3,084,053	\$3,389,108	\$2,877,270	\$2,952,224	-1%	3%
Nonoperational						
Redemption of Principal (831)	\$754,628	\$829,628	\$719,628	\$779,628	1%	8%
Interest on Bonds or Notes (832)	\$176,792	\$162,794	\$287,541	\$248,073	9%	-14%
Purchased Property Services; Repairs and Maintenance Services (430)	\$479,924	\$43,805	\$50,703	\$121,440	-29%	140%
Computer Hardware (741)	\$0	\$83,840	\$116,920	\$116,920	N/A	0%
Certified Salaries (110)	\$43,054	\$92,955	\$91,622	\$89,503	20%	-2%
Noncertified Salaries (120)	\$67,667	\$74,022	\$65,131	\$75,884	3%	17%
Equipment (730)	\$179,682	\$40,859	\$85,788	\$33,339	-34%	-61%
Wireless Equipment (743)	\$0	\$0	\$25,123	\$24,434	N/A	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,736	\$8,364	\$7,955	\$7,967	21%	0%
Social Security-Certified Employee Retirement (212)	\$3,290	\$7,259	\$7,110	\$6,847	20%	-4%
Social Security-Noncertified Employee Retirement (211)	\$5,177	\$5,770	\$5,097	\$5,805	3%	14%
Other Purchased Professional and Technical Services (319)	\$5,321	\$110,107	\$12,436	\$2,847	-14%	-77%
Miscellaneous Objects (876 to 899)	\$500	\$500	\$1,000	\$500	0%	-50%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$137	\$444	\$645	\$445	34%	-31%
Public Employees Retirement Fund (214)	\$0	\$202	\$263	\$358	N/A	36%
Buildings (720)	\$8,073	\$12,993	\$39,076	\$0	-100%	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$3,351	\$2,670	\$0	N/A	-100%
Nonoperational Total	\$1,727,981	\$1,476,893	\$1,518,708	\$1,513,989	-3%	0%
Grand Total	\$11,370,413	\$12,176,008	\$11,372,665	\$11,067,676	-1%	-3%