

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Gibson School Corporation (2725)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,483,429	\$3,507,615	\$3,292,681	\$3,042,168	-3.3%	-7.6%
Non - Certified Salaries	120	\$331,722	\$258,092	\$273,579	\$252,071	-6.6%	-7.9%
Teacher Retirement Fund, After 7-1-95	216	\$196,940	\$208,875	\$229,297	\$231,823	4.2%	1.1%
Transfer Tuition to Other School Corps Within State	561	\$177,241	\$196,497	\$161,169	\$226,647	6.3%	40.6%
Social Security Certified	212	\$258,392	\$259,320	\$241,607	\$224,969	-3.4%	-6.9%
Group Health Insurance	222	\$245,190	\$239,213	\$234,365	\$222,924	-2.4%	-4.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$13,011	\$132,549	\$98,654	NA	-25.6%
Textbooks	630	\$89,114	\$64,394	\$82,026	\$74,583	-4.4%	-9.1%
Licensed Employees	135	\$25,986	\$8,312	\$29,407	\$48,315	16.8%	64.3%
Nonlicensed Employees	136	\$38,968	\$73,709	\$38,652	\$46,760	4.7%	21.0%
Operational Supplies	611	\$69,245	\$56,778	\$49,747	\$45,666	-9.9%	-8.2%
Stipends	131	\$0	\$0	\$7,363	\$39,094	NA	430.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$48,412	\$45,746	\$33,759	\$26,080	-14.3%	-22.7%
Severance/Early Retirement Pay	213	\$62,267	\$67,913	\$15,671	\$23,621	-21.5%	50.7%
Public Employees Retirement Fund	214	\$33,825	\$29,399	\$26,006	\$22,446	-9.7%	-13.7%
Social Security Noncertified	211	\$27,309	\$24,482	\$23,096	\$21,587	-5.7%	-6.5%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$7,428	NA	NA
Group Life Insurance	221	\$7,688	\$7,457	\$7,499	\$7,233	-1.5%	-3.5%
Other Professional and Technical Services	319	\$94,128	\$160,609	\$7,851	\$7,116	-47.6%	-9.4%
Equipment	730	\$1,201	\$2,685	\$7,523	\$6,102	50.1%	-18.9%
Library Books	640	\$6,055	\$6,509	\$3,467	\$5,504	-2.4%	58.8%
Connectivity	744	\$8,235	\$3,120	\$5,629	\$4,020	-16.4%	-28.6%
Pupil Services	313	\$1,629	\$3,471	\$3,347	\$3,330	19.6%	-0.5%
Unemployment Insurance	230	\$10,351	\$460	\$1,793	\$2,819	-27.8%	57.2%
Postage and Postage Machine Rental	532	\$3,515	\$2,831	\$1,521	\$2,227	-10.8%	46.4%
Content	747	\$4,985	\$205	\$27,719	\$2,073	-19.7%	-92.5%
Professional Development	748	\$0	\$76	\$4,973	\$774	NA	-84.4%
Other Purchased Services	593	\$0	\$5,165	\$0	\$567	NA	NA
Travel	580	\$2,131	\$2,259	\$607	\$351	-36.3%	-42.2%
Periodicals	650	\$2,226	\$1,690	\$654	\$149	-49.1%	-77.2%
Dues and Fees	810	\$199	\$199	\$199	\$144	-7.8%	-27.6%
Computer Hardware	741	\$3,878	\$25,973	\$39,413	\$0	-100.0%	-100.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$300	\$0	NA	-100.0%
Other Supplies and Materials	615, 660 - 689	\$1,552	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$1,951	\$0	NA	-100.0%
Other Technology Hardware	746	\$4,204	\$8,214	\$0	\$0	-100.0%	NA
Staff Services	314	\$450	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$0	\$7,750	\$0	NA	-100.0%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## East Gibson School Corporation (2725)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement Total</b>		<b>\$5,240,466</b>	<b>\$5,284,279</b>	<b>\$4,993,169</b>	<b>\$4,697,245</b>	<b>-2.7%</b>	<b>-5.9%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$305,957	\$322,411	\$323,833	\$323,001	1.4%	-0.3%
Non - Certified Salaries	120	\$206,050	\$165,830	\$168,114	\$161,739	-5.9%	-3.8%
Group Health Insurance	222	\$46,852	\$42,055	\$46,297	\$37,352	-5.5%	-19.3%
Social Security Certified	212	\$22,735	\$24,087	\$23,745	\$24,020	1.4%	1.2%
Public Employees Retirement Fund	214	\$25,387	\$20,218	\$20,527	\$20,789	-4.9%	1.3%
Other Purchased Services	593	\$0	\$5,000	\$0	\$18,750	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$16,402	\$17,154	\$17,268	\$17,202	1.2%	-0.4%
Other Professional and Technical Services	319	\$27,530	\$25,270	\$16,578	\$16,661	-11.8%	0.5%
Social Security Noncertified	211	\$15,360	\$12,468	\$12,632	\$12,223	-5.6%	-3.2%
Insurance	520	\$0	\$0	\$0	\$8,738	NA	NA
Operational Supplies	611	\$8,173	\$7,128	\$3,910	\$6,987	-3.8%	78.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,507	\$4,772	\$4,799	\$4,793	1.6%	-0.1%
Travel	580	\$3,059	\$3,006	\$2,288	\$2,870	-1.6%	25.4%
Stipends	131	\$0	\$0	\$580	\$1,500	NA	158.7%
Group Life Insurance	221	\$1,222	\$1,188	\$1,079	\$1,196	-0.5%	10.9%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$582	NA	NA
Severance/Early Retirement Pay	213	\$321	\$108	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$683,553</b>	<b>\$650,696</b>	<b>\$641,649</b>	<b>\$658,404</b>	<b>-0.9%</b>	<b>2.6%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$670,945	\$644,506	\$497,151	\$502,423	-7.0%	1.1%
Repairs and Maintenance Services	430	\$625,599	\$511,559	\$282,935	\$472,236	-6.8%	66.9%
Student Transportation Services	510	\$456,062	\$458,382	\$460,115	\$453,573	-0.1%	-1.4%
Heating and Cooling for Buildings - Electricity	621	\$151,150	\$151,190	\$246,079	\$289,016	17.6%	17.4%
Insurance	520	\$65,992	\$110,995	\$232,785	\$248,361	39.3%	6.7%
Other Purchased Services	593	\$95	\$38,778	\$184,476	\$172,916	552.6%	-6.3%
Food Purchases	614	\$183,894	\$166,300	\$168,149	\$146,705	-5.5%	-12.8%
Certified Salaries	110	\$154,661	\$95,730	\$119,705	\$138,354	-2.7%	15.6%
Group Health Insurance	222	\$63,080	\$74,177	\$79,452	\$83,721	7.3%	5.4%
Public Employees Retirement Fund	214	\$71,157	\$69,290	\$55,861	\$58,091	-4.9%	4.0%
Vehicles	731	\$70,857	\$50,437	\$50,676	\$52,528	-7.2%	3.7%
Workers Compensation Insurance	225	\$23,004	\$37,247	\$29,601	\$49,724	21.3%	68.0%
Water and Sewage	411	\$43,922	\$38,731	\$41,001	\$48,846	2.7%	19.1%
Other Supplies and Materials	615, 660 - 689	\$22	\$40,672	\$40,423	\$46,312	581.0%	14.6%
Nonlicensed Employees	136	\$68,961	\$86,094	\$43,031	\$40,680	-12.4%	-5.5%
Social Security Noncertified	211	\$51,284	\$50,213	\$39,988	\$40,530	-5.7%	1.4%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Gibson School Corporation (2725)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$62,838	\$55,991	\$40,743	\$33,609	-14.5%	-17.5%
Gasoline and Lubricants	613	\$55	\$18,115	\$38,693	\$26,784	369.8%	-30.8%
Telephone	531	\$23,231	\$19,572	\$18,762	\$17,808	-6.4%	-5.1%
Connectivity	744	\$12,648	\$13,616	\$11,178	\$17,068	7.8%	52.7%
Heating and Cooling for Buildings - Gas	622	\$45,480	\$75,318	\$61,793	\$15,891	-23.1%	-74.3%
Social Security Certified	212	\$10,581	\$7,048	\$8,731	\$10,027	-1.3%	14.8%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Other Professional and Technical Services	319	\$130,511	\$16,770	\$9,044	\$9,205	-48.5%	1.8%
Advertising	540	\$3,159	\$1,717	\$1,522	\$8,270	27.2%	443.3%
Removal of Refuse and Garbage	412	\$7,078	\$10,917	\$7,885	\$7,918	2.8%	0.4%
Miscellaneous Objects	876 - 899	\$16,784	\$2,878	\$85	\$6,222	-22.0%	7210.0%
Travel	580	\$1,561	\$4,136	\$3,760	\$5,102	34.5%	35.7%
Dues and Fees	810	\$4,534	\$5,146	\$4,449	\$5,070	2.8%	14.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$855	\$2,872	\$3,593	\$4,151	48.4%	15.5%
Other Group Insurance Authorized by Statute	224	\$4,277	\$3,607	\$3,848	\$3,848	-2.6%	0.0%
Professional Development	748	\$0	\$781	\$1,262	\$2,619	NA	107.5%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$1,589	NA	NA
Group Life Insurance	221	\$2,266	\$6,628	\$1,559	\$1,570	-8.8%	0.7%
Printing and Binding	550	\$164	\$250	\$423	\$1,453	72.6%	244.0%
Stipends	131	\$0	\$0	\$58	\$800	NA	1279.8%
Official Bond Premiums	525	\$1,219	\$596	\$815	\$745	-11.6%	-8.5%
Unemployment Insurance	230	\$8	\$0	\$0	\$441	169.2%	NA
Postage and Postage Machine Rental	532	\$832	\$703	\$1,908	\$88	-43.0%	-95.4%
Light and Power - Other Than Heating and Cooling	625	\$60,746	\$32,867	\$0	\$0	-100.0%	NA
Equipment	730	\$12,404	\$5,726	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$903	\$297	\$0	\$0	-100.0%	NA
Content	747	\$0	\$16,875	\$4,800	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$13,247	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$0	\$245	\$0	\$0	NA	NA
Data Processing Services	316	\$59	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$3,126,122</b>	<b>\$2,936,969</b>	<b>\$2,806,340</b>	<b>\$3,034,295</b>	<b>-0.7%</b>	<b>8.1%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$392,118	\$398,034	\$408,034	\$407,118	0.9%	-0.2%
Interest	832	\$189,509	\$168,772	\$151,222	\$133,138	-8.4%	-12.0%
Equipment	730	\$108,227	\$100,820	\$89,455	\$100,920	-1.7%	12.8%
Non - Certified Salaries	120	\$0	\$0	\$0	\$24,917	NA	NA
Construction Services	450	\$187,860	\$646,598	\$77,483	\$24,773	-39.7%	-68.0%
Certified Salaries	110	\$900	\$0	\$2,500	\$20,809	119.3%	732.4%

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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
Other Professional and Technical Services	319	\$6,125	\$15,190	\$28,418	\$17,411	29.8%	-38.7%
Operational Supplies	611	\$1,046	\$4,766	\$14,738	\$15,617	96.6%	6.0%
Repairs and Maintenance Services	430	\$0	\$61,447	\$0	\$8,428	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$2,174	NA	NA
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$2,000	NA	NA
Social Security Noncertified	211	\$14	\$51	\$64	\$1,970	245.9%	2966.3%
Social Security Certified	212	\$0	\$47	\$12	\$1,629	NA	13205.8%
Travel	580	\$0	\$412	\$1,556	\$869	NA	-44.1%
Nonlicensed Employees	136	\$120	\$660	\$840	\$840	62.7%	0.0%
Licensed Employees	135	\$60	\$610	\$160	\$480	68.2%	200.0%
Professional Development	748	\$0	\$0	\$40	\$360	NA	800.0%
Content	747	\$0	\$250	\$250	\$179	NA	-28.5%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$136	NA	NA
Miscellaneous Objects	876 - 899	\$39	\$47	\$49	\$50	6.4%	2.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$3	NA	NA
Rentals	440	\$2,550	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$8,402	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$0	\$33,875	\$0	NA	-100.0%
Connectivity	744	\$60	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$1,100	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$0	\$34,962	\$0	\$0	NA	NA
Bank Service Charges	871	\$0	\$56	\$16	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$0	\$214	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$897,030</b>	<b>\$1,434,036</b>	<b>\$808,713</b>	<b>\$763,823</b>	<b>-3.9%</b>	<b>-5.6%</b>
<b>Grand Total</b>		<b>\$9,947,170</b>	<b>\$10,305,979</b>	<b>\$9,249,872</b>	<b>\$9,153,767</b>	<b>-2.1%</b>	<b>-1.0%</b>