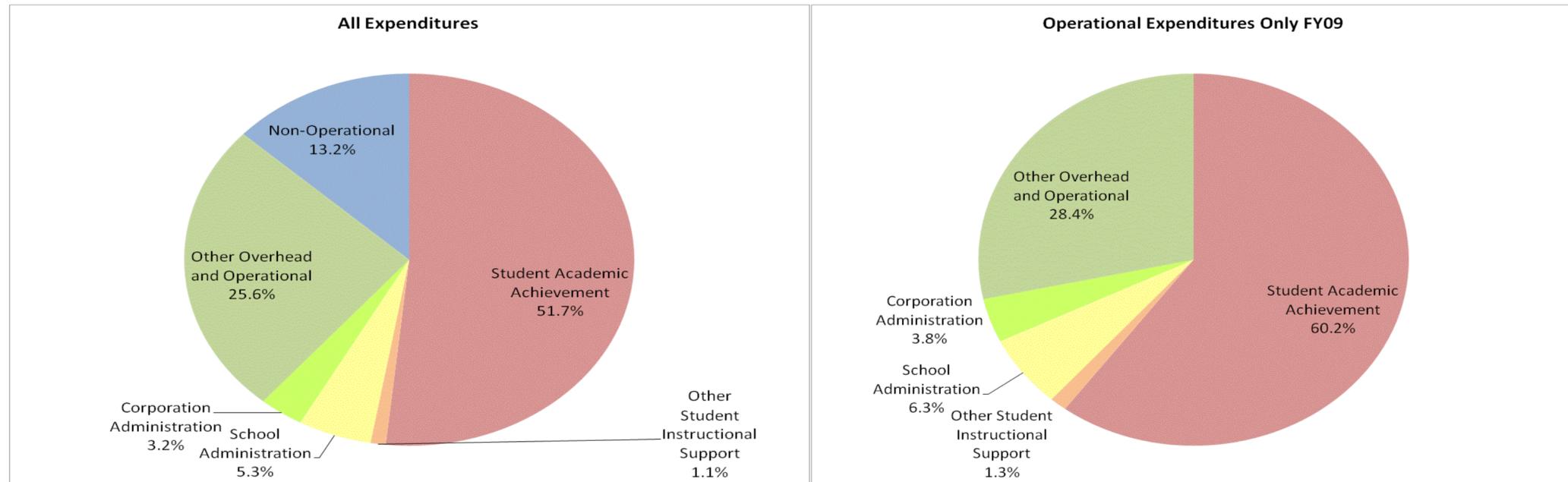


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Gibson School Corporation (2725)

East Gibson School Corporation (2725)

| Student Instructional Category | FY 1999 | FY99 % of Total Exp | FY 2006 | FY06 % of Total Exp | FY 2008 | FY08 % of Total Exp | FY 2009 | FY09 % of Total Exp |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$4,329,620 | 53.3% | \$5,211,423 | 52.1% | \$5,291,060 | 53.4% | \$5,602,763 | 51.7% |
| Student Instructional Support | \$476,575 | 5.9% | \$613,155 | 6.1% | \$669,181 | 6.8% | \$690,843 | 6.4% |
| Overhead and Operational | \$1,874,699 | 23.1% | \$2,629,341 | 26.3% | \$2,689,584 | 27.2% | \$3,118,152 | 28.8% |
| Nonoperational | \$1,438,375 | 17.7% | \$1,551,270 | 15.5% | \$1,255,935 | 12.7% | \$1,431,116 | 13.2% |
| Grand Total | \$8,119,269 | | \$10,005,189 | | \$9,905,760 | 8% | \$10,842,874 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY1999 | FY2006 | FY2008 | FY2009 |
|--|--------|--------|--------|--------|
| | 59.2% | 58.2% | 60.2% | 58.0% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Gibson School Corporation (2725)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$145,591 | \$322,227 | | | 121% |
| | 11100 Regular Programs; Elementary | \$1,546,113 | \$1,901,202 | \$2,017,268 | \$2,102,718 | 36% | 11% | 4% |
| | 11200 Regular Programs; Middle/Junior High | \$393,797 | \$381,695 | \$428,022 | \$571,907 | 45% | 50% | 34% |
| | 11300 Regular Programs; High School | \$1,048,062 | \$1,072,422 | \$1,258,224 | \$1,575,688 | 50% | 47% | 25% |
| | 11440 Vocational Education; Health Occupations | \$15,647 | \$20,484 | \$23,461 | \$26,246 | 68% | 28% | 12% |
| | 11450 Vocational Education; Consumer and Homemaking | \$29,489 | \$35,373 | \$51,811 | \$59,880 | 103% | 69% | 16% |
| | 11470 Vocational Education; Business Education | \$26,716 | \$75,122 | \$41,826 | \$47,315 | 77% | -37% | 13% |
| | 11590 Other Vocational Education Programs | \$409 | \$3,436 | \$0 | \$5,000 | > 500% | 46% | |
| | 12110 Gifted And Talented; Gifted and Talented | \$5,694 | \$0 | \$0 | \$0 | -100% | | |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$93,542 | \$84,459 | \$100,455 | \$114,652 | 23% | 36% | 14% |
| | 12350 Physical Impairment; Homebound | \$2,764 | \$0 | \$6,054 | \$3,923 | 42% | | -35% |
| | 12520 Culturally Different; Compensatory | \$584 | \$22,763 | \$6,555 | \$0 | -100% | -100% | -100% |
| | 12610 Learning Disability | \$47,764 | \$55,597 | \$63,970 | \$70,041 | 47% | 26% | 9% |
| | 12710 Equal Opportunity At Risk | \$46,558 | \$54,333 | \$61,940 | \$68,666 | 47% | 26% | 11% |
| | 14100 Summer School Programs; Elementary | \$5,095 | \$0 | \$0 | \$0 | -100% | | |
| | 16100 Remediation Testing | \$232 | \$0 | \$0 | \$0 | -100% | | |
| | 16200 Preventive Remediation | \$69,615 | \$56,870 | \$59,370 | \$66,943 | -4% | 18% | 13% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$0 | \$4,030 | \$0 | | | -100% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$67,888 | \$57,452 | \$47,675 | \$31,209 | -54% | -46% | -35% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$233,571 | \$415,338 | \$314,868 | \$414,847 | 78% | 0% | 32% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$0 | \$0 | \$0 | \$3,115 | | | |
| | 22110 Improvement of Instruction; Service Area Direction | \$120 | \$0 | \$4,698 | \$1,810 | > 500% | | -61% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$542 | \$506 | \$18,170 | \$0 | -100% | -100% | -100% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$297 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$54,185 | \$83,089 | \$92,628 | \$109,603 | 102% | 32% | 18% |
| | 22230 Library/Media Services; Audiovisual | \$247 | \$420 | \$0 | \$0 | -100% | -100% | |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$0 | \$86,230 | \$0 | | | -100% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$0 | \$6,972 | | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$145,190 | \$204,630 | \$117,302 | \$0 | | | |
| Student Academic Achievement Total | | \$3,834,121 | \$4,525,190 | \$4,950,146 | \$5,602,763 | 46% | 24% | 13% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$119 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$38,292 | \$40,875 | \$51,085 | \$56,161 | 47% | 37% | 10% |
| | 21250 Guidance Services; Records Maintenance | \$1,308 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$37,051 | \$47,493 | \$55,420 | \$59,385 | 60% | 25% | 7% |
| | 21390 Health Services; Other Health Services | \$0 | \$1,839 | \$0 | \$2,400 | | 31% | |
| | 24100 Office of The Principal | \$337,472 | \$444,737 | \$513,641 | \$572,897 | 70% | 29% | 12% |
| Student Instructional Support Total | | \$414,243 | \$534,944 | \$620,147 | \$690,843 | 67% | 29% | 11% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$18,251 | \$19,503 | \$26,021 | \$24,312 | 33% | 25% | -7% |
| | 23150 Board of Education; Legal Services | \$10,123 | \$4,900 | \$6,807 | \$5,253 | -48% | 7% | -23% |
| | 23160 Board of Education; Promotion Expenses | \$1,752 | \$654 | \$630 | \$750 | -57% | 15% | 19% |
| | 23210 Executive Administration; Office of The Superintendent | \$107,435 | \$133,235 | \$163,662 | \$199,010 | 85% | 49% | 22% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$29,700 | \$37,995 | \$46,082 | \$70,852 | 139% | 86% | 54% |
| | 25150 Fiscal Services; Payroll Services | \$16,833 | \$29,324 | \$37,271 | \$41,667 | 148% | 42% | 12% |
| | 25192 Other Fiscal Services; Petty Cash | \$48 | \$36 | \$0 | \$0 | -100% | -100% | |
| | 25193 Other Fiscal Services; Printed Forms | \$5,157 | \$4,929 | \$6,607 | \$4,934 | -4% | 0% | -25% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$34 | \$155 | \$152 | \$23 | -33% | -85% | -85% |
| | 25750 Personnel Services; Health Services | \$1,502 | \$967 | \$299 | \$0 | -100% | -100% | -100% |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$0 | \$888 | | | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$28,369 | \$38,541 | \$61,601 | \$83,866 | 196% | 118% | 36% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$577,353 | \$834,466 | \$932,202 | \$1,085,932 | 88% | 30% | 16% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,936 | \$16,214 | \$9,449 | \$15,068 | 283% | -7% | 59% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$89,356 | \$168,601 | \$137,204 | \$147,963 | 66% | -12% | 8% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$803 | \$908 | \$887 | \$0 | | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$62,657 | \$95,415 | \$75,499 | \$80,085 | 28% | -16% | 6% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$5,354 | \$0 | \$0 | \$3,510 | -34% | | |
| | 27010 Student Transportation; Service Area Direction | \$22,198 | \$7,995 | \$8,882 | \$10,135 | -54% | 27% | 14% |
| | 27100 Student Transportation; Vehicle Operation | \$94 | \$0 | \$0 | \$0 | -100% | | |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$6,597 | \$15,126 | \$19,016 | \$12,138 | 84% | -20% | -36% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$43,850 | \$0 | \$0 | | -100% | |
| | 27500 Student Transportation; Insurance on Buses | \$2,442 | \$6,795 | \$4,764 | \$0 | -100% | -100% | -100% |
| | 27700 Student Transportation; Contracted Transportation Services | \$375,397 | \$371,620 | \$376,166 | \$418,909 | 12% | 13% | 11% |
| | 27900 Student Transportation; Other Student Transportation Services | \$183,589 | \$348,722 | \$381,681 | \$393,685 | 114% | 13% | 3% |
| | 31100 Food Services Operations; Service Area Direction | \$48,769 | \$53,332 | \$59,526 | \$93,928 | 93% | 76% | 58% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$64,036 | \$72,470 | \$79,850 | \$164,912 | 158% | 128% | 107% |
| | 31400 Food Services Operations; Food Purchases | \$116,916 | \$212,998 | \$182,804 | \$212,680 | 82% | 0% | 16% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Gibson School Corporation (2725)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 31900 Other Food Services | \$0 | \$0 | \$0 | \$47,653 | | | |
| Overhead and Operational Total | | \$1,778,699 | \$2,518,751 | \$2,617,061 | \$3,118,152 | 75% | 24% | 19% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$9,451 | \$4,970 | \$6,787 | \$6,647 | -30% | 34% | -2% |
| | 33990 Other Community Services; Other | \$3,074 | \$8,140 | \$4,166 | \$25,758 | > 500% | 216% | > 500% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$34,467 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$29,352 | \$0 | \$3,189 | \$5,403 | -82% | | 69% |
| | 45100 Building Acquisition, Construction and Improvements | \$51,159 | \$203,231 | \$230,827 | \$184,543 | 261% | -9% | -20% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$34,038 | \$0 | \$0 | -100% | | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$4,278 | \$10,040 | \$10,200 | \$10,200 | 138% | 2% | 0% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$1,349 | \$0 | \$0 | \$0 | -100% | | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$282,667 | \$129,702 | \$122,745 | \$86,235 | -69% | -34% | -30% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$130,000 | \$225,000 | \$510,000 | | 292% | 127% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$0 | \$0 | \$53 | | | |
| | 52100 Debt Services; Interest on Debt; Bonds | \$10,598 | \$167,531 | \$218,454 | \$32,693 | 208% | -80% | -85% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$18,875 | \$12,157 | \$12,871 | \$18,016 | -5% | 48% | 40% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$380,368 | \$376,239 | \$0 | \$0 | -100% | -100% | |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$12,312 | \$6,156 | \$0 | \$0 | -100% | -100% | |
| | 54200 Common School Fund; Principal | \$599,295 | \$466,796 | \$335,641 | \$469,558 | -22% | 1% | 40% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$84,816 | \$82,011 | | | -3% |
| Nonoperational Total | | \$1,437,245 | \$1,549,001 | \$1,254,696 | \$1,431,116 | 0% | -8% | 14% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$66,734 | \$79,035 | \$51,765 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$319,309 | \$360,787 | \$189,161 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$13,226 | \$45,285 | \$14,224 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$131,809 | \$252,699 | \$162,818 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$0 | \$2,212 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$123,883 | \$137,285 | \$45,743 | \$0 | | | |
| Prorated By Fund Total | | \$654,962 | \$877,303 | \$463,710 | \$0 | | | |