

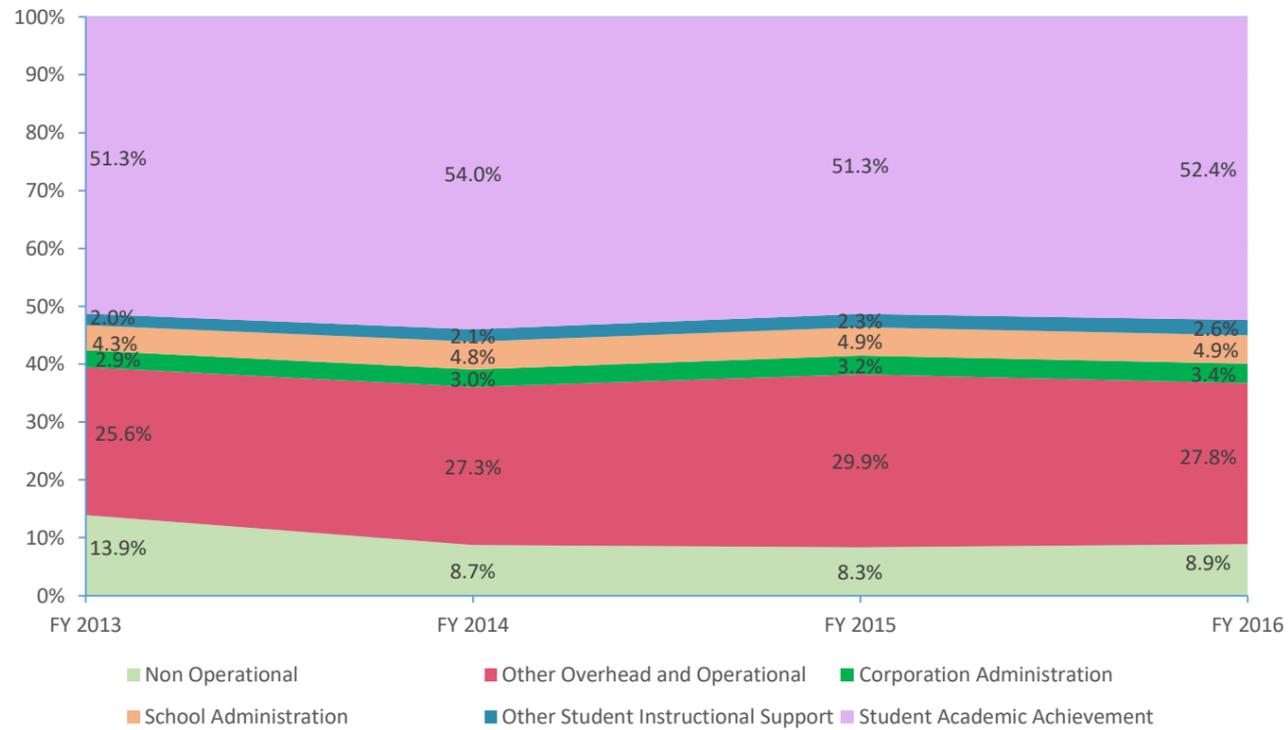
School Corporation Expenditures by Account
Biannual Financial Report Data
East Gibson School Corporation (2725)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,211,423	52.1%	\$5,602,763	51.7%	\$5,284,279	51.3%	\$4,993,169	54.0%	\$4,697,245	51.3%	\$4,864,602	52.4%
Student Instructional Support	\$613,155	6.1%	\$690,843	6.4%	\$650,696	6.3%	\$641,649	6.9%	\$658,404	7.2%	\$702,403	7.6%
Total	\$5,824,578	58.2%	\$6,293,606	58.0%	\$5,934,974	57.6%	\$5,634,818	60.9%	\$5,355,649	58.5%	\$5,567,005	59.9%

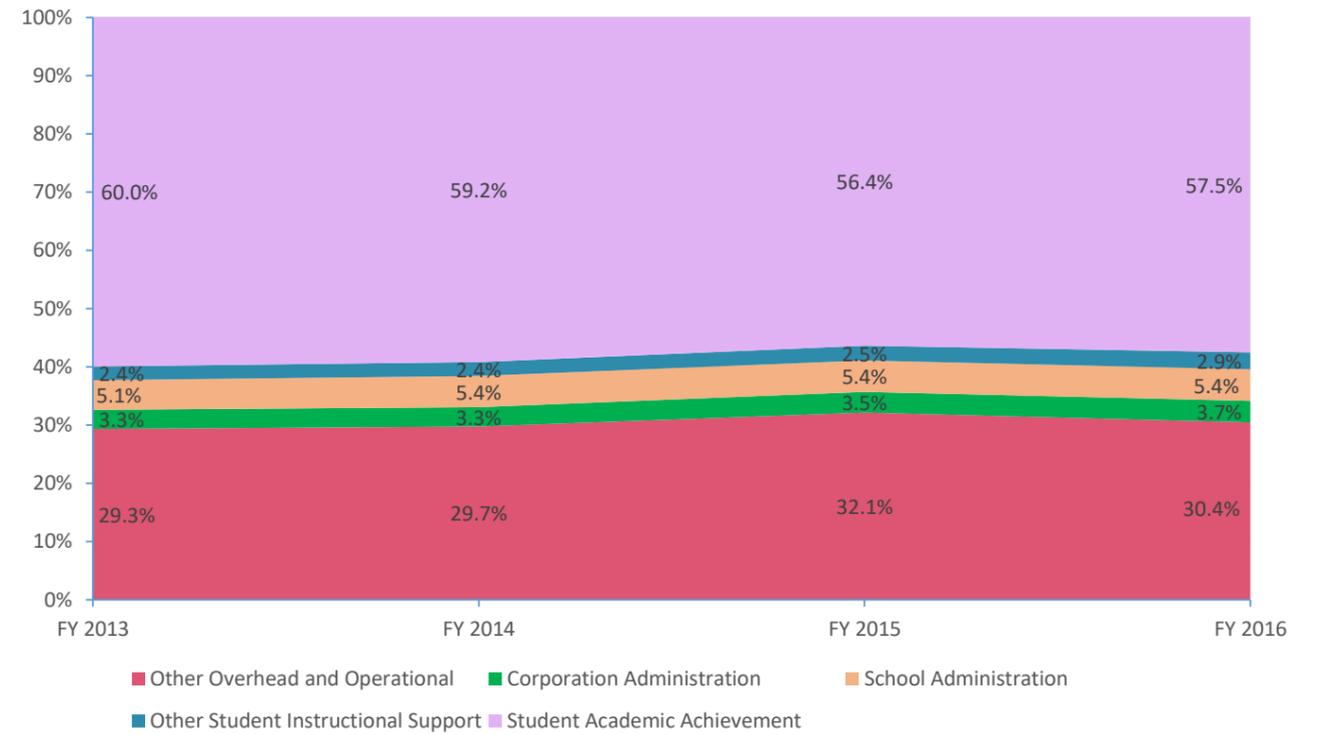
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,629,341	26.3%	\$3,118,152	28.8%	\$2,936,969	28.5%	\$2,806,340	30.3%	\$3,034,295	33.1%	\$2,895,623	31.2%
Non Operational	\$1,551,270	15.5%	\$1,431,116	13.2%	\$1,434,036	13.9%	\$808,713	8.7%	\$763,823	8.3%	\$826,225	8.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,180,611	41.8%	\$4,549,267	42.0%	\$4,371,005	42.4%	\$3,615,054	39.1%	\$3,798,118	41.5%	\$3,721,848	40.1%

Grand Total	\$10,005,189	\$10,842,874	\$10,305,979	\$9,249,872	\$9,153,767	\$9,288,853
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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East Gibson School Corporation (2725)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$322,227	\$191,949	\$187,737	NA	-41.7%	-2.2%
11100	Regular Programs	Elementary	\$1,901,202	\$2,102,718	\$1,754,566	\$1,813,025	-4.6%	-13.8%	3.3%
11200	Regular Programs	Middle/Junior High	\$381,695	\$571,907	\$507,398	\$527,918	38.3%	-7.7%	4.0%
11300	Regular Programs	High School	\$1,072,422	\$1,575,688	\$1,148,711	\$1,048,721	-2.2%	-33.4%	-8.7%
11440	Regular Programs	Vocational Education - Health Occupations	\$20,484	\$26,246	\$17,787	\$22,771	11.2%	-13.2%	28.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$35,373	\$59,880	\$64,663	\$65,196	84.3%	8.9%	0.8%
11470	Regular Programs	Vocational Education - Business Education	\$75,122	\$47,315	\$59,026	\$61,162	-18.6%	29.3%	3.6%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$3,436	\$5,000	\$0	\$759	-77.9%	-84.8%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$87,513	\$87,358	NA	NA	-0.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$84,459	\$114,652	\$266,404	\$305,656	261.9%	166.6%	14.7%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$1,106	\$12	NA	NA	-99.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$94	\$11	NA	NA	-88.0%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$3,923	\$1,553	\$1,165	NA	-70.3%	-25.0%
12520	Special Programs	Culturally Different - Compensatory	\$22,763	\$0	\$37,430	\$36,568	60.6%	NA	-2.3%
12610	Special Programs	Learning Disability	\$55,597	\$70,041	\$53,832	\$54,561	-1.9%	-22.1%	1.4%
12710	Special Programs	Equal Opportunity At Risk	\$54,333	\$68,666	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$90,564	\$87,825	NA	NA	-3.0%
16200	Remediation	Preventive Remediation	\$56,870	\$66,943	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$57,452	\$31,209	\$50,295	\$36,318	-36.8%	16.4%	-27.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$415,338	\$414,847	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$275,006	\$406,395	NA	NA	47.8%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$3,115	\$3,330	\$2,451	NA	-21.3%	-26.4%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,810	\$567	\$0	NA	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$506	\$0	\$0	\$16,187	3097.6%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$0	\$230	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$83,089	\$109,603	\$31,258	\$31,199	-62.5%	-71.5%	-0.2%
22230	Instruction	Library/Media Services - Audiovisual	\$420	\$0	\$542	\$393	-6.4%	NA	-27.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$51,215	\$50,855	NA	NA	-0.7%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$1,256	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$6,972	\$2,437	\$18,877	NA	170.8%	674.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$204,630	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,525,190	\$5,602,763	\$4,697,245	\$4,864,602	7.5%	-13.2%	3.6%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$18,750	\$19,760	NA	NA	5.4%
21220	Students	Guidance Services - Counseling Services	\$40,875	\$56,161	\$63,065	\$63,836	56.2%	13.7%	1.2%
21340	Students	Health Services - Nurse Services	\$47,493	\$59,385	\$56,741	\$63,955	34.7%	7.7%	12.7%
21390	Students	Health Services - Other Health Services	\$1,839	\$2,400	\$2,300	\$2,300	25.1%	-4.2%	0.0%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$16,400	\$42,561	NA	NA	159.5%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$44,448	\$47,075	NA	NA	5.9%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$8,738	\$6,018	NA	NA	-31.1%
24100	School Administration	Office of The Principal	\$444,737	\$572,897	\$447,962	\$456,899	2.7%	-20.2%	2.0%
Student Instructional Support Total			\$534,944	\$690,843	\$658,404	\$702,403	31.3%	1.7%	6.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$19,503	\$24,312	\$42,720	\$38,583	97.8%	58.7%	-9.7%
23150	General Administration	Board of Education - Legal Services	\$4,900	\$5,253	\$6,070	\$3,000	-38.8%	-42.9%	-50.6%
23160	General Administration	Board of Education - Promotion Expenses	\$654	\$750	\$384	\$589	-9.9%	-21.4%	53.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$133,235	\$199,010	\$142,542	\$145,085	8.9%	-27.1%	1.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$1,739	\$1,521	NA	NA	-12.5%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$37,995	\$70,852	\$55,240	\$67,902	78.7%	-4.2%	22.9%
25150	Central Services	Fiscal Services - Payroll Services	\$29,324	\$41,667	\$39,473	\$26,128	-10.9%	-37.3%	-33.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$6,199	\$22,105	NA	NA	256.6%

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							2006 to 2016	2009 to 2016	2015 to 2016
25192	Central Services	Fiscal Services - Other - Petty Cash	\$36	\$0	\$0	\$500	1308.5%	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,929	\$4,934	\$2,255	\$2,757	-44.1%	-44.1%	22.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$155	\$23	\$0	\$0	-100.0%	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$967	\$0	\$0	\$3,090	219.7%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$888	\$745	\$558	NA	-37.2%	-25.2%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$38,541	\$83,866	\$63,025	\$60,694	57.5%	-27.6%	-3.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$834,466	\$1,085,932	\$868,707	\$847,835	1.6%	-21.9%	-2.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$16,214	\$15,068	\$4,944	\$5,357	-67.0%	-64.4%	8.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$168,601	\$147,963	\$457,107	\$375,539	122.7%	153.8%	-17.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$908	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$3,154	\$10,442	NA	NA	231.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$95,415	\$80,085	\$240,717	\$232,822	144.0%	190.7%	-3.3%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$3,510	\$0	\$0	NA	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$7,995	\$10,135	\$95,271	\$92,015	1050.9%	807.9%	-3.4%
27100	Student Transportation	Vehicle Operation	\$0	\$0	\$67,628	\$93,871	NA	NA	38.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$15,126	\$12,138	\$59,722	\$63,974	322.9%	427.0%	7.1%
27400	Student Transportation	Purchase of School Buses	\$43,850	\$0	\$52,528	\$0	-100.0%	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$6,795	\$0	\$7,644	\$9,605	41.4%	NA	25.7%
27700	Student Transportation	Contracted Transportation Services	\$371,620	\$418,909	\$450,632	\$425,697	14.6%	1.6%	-5.5%
27900	Student Transportation	Other Student Transportation Services	\$348,722	\$393,685	\$3,050	\$2,803	-99.2%	-99.3%	-8.1%
31100	Food Services Operations	Service Area Direction	\$53,332	\$93,928	\$33,650	\$41,319	-22.5%	-56.0%	22.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$72,470	\$164,912	\$182,278	\$173,019	138.7%	4.9%	-5.1%
31400	Food Services Operations	Food Purchases	\$212,998	\$212,680	\$146,705	\$148,354	-30.3%	-30.2%	1.1%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$0	\$168	\$459	NA	NA	173.1%
31900	Food Services Operations	Other Food Services	\$0	\$47,653	\$0	\$0	NA	-100.0%	NA
Overhead and Operational Total			\$2,518,751	\$3,118,152	\$3,034,295	\$2,895,623	15.0%	-7.1%	-4.6%
Non Operational									
33200	Category not Specified	Community Recreation	\$4,970	\$6,647	\$317	\$0	-100.0%	-100.0%	-100.0%
33300	Category not Specified	Civic Services	\$0	\$0	\$422	\$0	NA	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$0	\$0	\$51,538	\$85,416	NA	NA	65.7%
33990	Other Community Services	Other	\$8,140	\$25,758	\$26,328	\$6,385	-21.6%	-75.2%	-75.7%
43000	Category not Specified	Professional Services	\$0	\$5,403	\$17,071	\$16,042	NA	196.9%	-6.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$203,231	\$184,543	\$24,773	\$0	-100.0%	-100.0%	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$34,038	\$0	\$4,527	\$20,842	-38.8%	NA	360.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$10,040	\$10,200	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$129,702	\$86,235	\$92,539	\$173,917	34.1%	101.7%	87.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$6,001	\$0	NA	NA	-100.0%
51100	Principal on Debt	Bonds	\$130,000	\$510,000	\$135,000	\$140,000	7.7%	-72.5%	3.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$53	\$50	\$49	NA	-7.2%	-1.6%
52100	Interest on Debt	Bonds	\$167,531	\$32,693	\$43,505	\$33,391	-80.1%	2.1%	-23.2%
52200	Interest on Debt	Temporary Loans	\$12,157	\$18,016	\$4	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$376,239	\$0	\$0	\$0	-100.0%	NA	NA
53200	Lease Rental	Equipment-Principal	\$6,156	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$466,796	\$469,558	\$272,118	\$284,647	-39.0%	-39.4%	4.6%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$82,011	\$89,629	\$65,535	NA	-20.1%	-26.9%
Non Operational Total			\$1,549,001	\$1,431,116	\$763,823	\$826,225	-46.7%	-42.3%	8.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$55,764	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,113	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$15,490	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$668	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$266,436	\$0	\$0	\$0	NA	NA	NA

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26492 - SIS NA Social Security - 2007 Account Code	\$38,582	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$55,015	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$754	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$33,972	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,050	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$6,208	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$56	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$191,116	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$27,220	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$33,574	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$790	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$1,659	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$247	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$303	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$137,285	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$877,303	\$0	\$0	\$0	NA	NA	NA