

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### North Gibson School Corp (2735)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$728,713	\$794,050	\$743,436	\$810,699	2.70%	9.05%
Non - Certified Salaries	120	\$321,294	\$324,771	\$316,269	\$310,717	-0.83%	-1.76%
Pupil Services	313	\$0	\$0	\$0	\$19,760	NA	NA
Operational Supplies	611	\$12,621	\$13,781	\$12,970	\$17,979	9.25%	38.62%
Stipends	131	\$0	\$0	\$5,313	\$11,517	NA	116.78%
Other Professional and Technical Services	319	\$0	\$0	\$3,279	\$6,950	NA	111.96%
Travel	580	\$7,562	\$1,991	\$3,740	\$3,011	-20.56%	-19.49%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$621	NA	NA
Social Security Certified	212	\$0	\$465	\$0	\$517	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$483	NA	NA
Social Security Noncertified	211	\$0	\$0	\$0	\$364	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$457	\$0	\$25	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,070,190</b>	<b>\$1,135,515</b>	<b>\$1,085,007</b>	<b>\$1,182,644</b>	<b>2.53%</b>	<b>9.00%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,815,706	\$7,443,708	\$7,051,737	\$6,955,495	-2.87%	-1.36%
Group Health Insurance	222	\$938,567	\$1,360,554	\$1,081,729	\$1,292,809	8.33%	19.51%
Non - Certified Salaries	120	\$812,992	\$816,748	\$766,944	\$750,242	-1.99%	-2.18%
Teacher Retirement Fund, After 7-1-95	216	\$596,777	\$631,814	\$649,712	\$654,976	2.35%	0.81%
Social Security Certified	212	\$664,154	\$646,376	\$597,294	\$604,678	-2.32%	1.24%
Pupil Services	313	\$211,321	\$239,239	\$211,234	\$228,586	1.98%	8.21%
Operational Supplies	611	\$170,666	\$158,897	\$179,078	\$182,803	1.73%	2.08%
Content	747	\$131,679	\$315,459	\$181,990	\$172,208	6.94%	-5.37%
Textbooks	630	\$246,821	\$86,359	\$72,683	\$161,400	-10.08%	122.06%
Social Security Noncertified	211	\$155,572	\$158,915	\$153,745	\$152,781	-0.45%	-0.63%
Other Professional and Technical Services	319	\$0	\$28,735	\$35,400	\$152,728	NA	331.44%
Public Employees Retirement Fund	214	\$130,240	\$138,955	\$140,750	\$140,694	1.95%	-0.04%
Other Employee Benefits	241 - 290	\$142,825	\$152,923	\$151,176	\$140,024	-0.49%	-7.38%
Computer Hardware	741	\$50,004	\$125,744	\$140,398	\$137,345	28.74%	-2.17%
Stipends	131	\$4,000	\$200,172	\$141,020	\$137,011	141.92%	-2.84%
Pre-2008 Object Code - Temporary Salaries	130	\$110,912	\$126,978	\$171,775	\$132,094	4.47%	-23.10%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$53,535	\$66,163	\$72,773	\$59,752	2.78%	-17.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$98,123	\$80,198	\$55,309	\$54,004	-13.87%	-2.36%
Group Life Insurance	221	\$58,010	\$45,925	\$41,634	\$45,629	-5.83%	9.60%
Equipment	730	\$27,148	\$75,210	\$18,536	\$41,058	10.90%	121.50%
Staff Services	314	\$32,806	(\$8,882)	\$20,277	\$33,373	0.43%	64.59%
Library Books	640	\$21,568	\$24,553	\$21,934	\$25,214	3.98%	14.96%
Unemployment Insurance	230	\$4,658	\$0	\$1,413	\$21,435	46.47%	1416.73%
Professional Development	748	\$30,561	\$29,625	\$13,207	\$7,322	-30.04%	-44.56%
Severance/Early Retirement Pay	213	\$20,646	\$1,497	\$0	\$6,000	-26.58%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$6,602	\$4,082	NA	-38.17%
Travel	580	\$1,136	\$1,641	\$4,895	\$3,194	29.50%	-34.75%
Instruction Services	311	\$1,900	\$1,940	\$3,070	\$746	-20.83%	-75.69%
Other Group Insurance Authorized by Statute	224	\$17,571	\$17,957	\$16,198	\$672	-55.78%	-95.85%
Other Purchased Services	593	\$33,150	\$0	\$600	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$7,025	\$0	\$2,109	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$0	\$955	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$12,590,071</b>	<b>\$12,968,356</b>	<b>\$12,005,221</b>	<b>\$12,298,352</b>	<b>-0.58%</b>	<b>2.44%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,580,640	\$1,637,263	\$1,682,742	\$1,853,875	4.07%	10.17%
Heating and Cooling for Buildings - Electricity	621	\$722,458	\$720,000	\$706,771	\$709,068	-0.47%	0.32%
Food Purchases	614	\$607,174	\$587,831	\$583,484	\$586,642	-0.86%	0.54%
Gasoline and Lubricants	613	\$170,209	\$222,800	\$295,473	\$378,766	22.14%	28.19%
Equipment	730	\$410,357	\$692,871	\$839,679	\$318,989	-6.10%	-62.01%
Certified Salaries	110	\$301,122	\$308,072	\$304,470	\$300,917	-0.02%	-1.17%
Student Transportation Services	510	\$702,512	\$677,443	\$565,260	\$270,571	-21.22%	-52.13%
Insurance	520	\$214,138	\$232,249	\$254,762	\$260,977	5.07%	2.44%
Operational Supplies	611	\$194,125	\$184,608	\$171,579	\$181,049	-1.73%	5.52%
Group Health Insurance	222	\$100,237	\$26,755	\$75,000	\$104,276	0.99%	39.04%
Social Security Noncertified	211	\$64,747	\$69,273	\$74,870	\$87,139	7.71%	16.39%
Water and Sewage	411	\$69,270	\$81,882	\$86,545	\$81,130	4.03%	-6.26%
Public Employees Retirement Fund	214	\$62,790	\$65,627	\$71,166	\$77,007	5.24%	8.21%
Pre-2008 Object Code - Temporary Salaries	130	\$40,209	\$52,193	\$63,910	\$72,837	16.01%	13.97%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Gibson School Corp (2735)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Professional and Technical Services	319	\$18,238	\$20,585	\$12,859	\$63,738	36.73%	395.66%
Removal of Refuse and Garbage	412	\$44,541	\$52,180	\$56,671	\$60,668	8.03%	7.05%
Board of Education Services	318	\$33,560	\$6,675	\$45,187	\$51,630	11.37%	14.26%
Stipends	131	\$0	\$0	\$14,196	\$34,675	NA	144.26%
Other Purchased Services	593	\$8,330	\$45,705	\$42,045	\$24,526	30.99%	-41.67%
Telephone	531	\$26,014	\$7,842	\$11,963	\$20,968	-5.25%	75.28%
Dues and Fees	810	\$13,801	\$19,392	\$38,575	\$16,446	4.48%	-57.37%
Heating and Cooling for Buildings - Gas	622	\$11,069	\$20,993	\$21,750	\$12,752	3.60%	-41.37%
Other Purchased Property Services	490 - 499	\$17,451	\$16,152	\$22,234	\$12,674	-7.69%	-43.00%
Travel	580	\$5,229	\$7,986	\$9,541	\$9,742	16.83%	2.10%
Advertising	540	\$4,179	\$4,418	\$7,465	\$7,066	14.03%	-5.35%
Workers Compensation Insurance	225	\$5,000	\$0	\$0	\$5,006	0.03%	NA
Teacher Retirement Fund, After 7-1-95	216	\$339	\$4,628	\$4,484	\$4,407	89.88%	-1.72%
Staff Services	314	\$0	\$63,312	\$4,627	\$3,728	NA	-19.44%
Social Security Certified	212	\$1,050	\$3,275	\$3,212	\$2,856	28.42%	-11.07%
Severance/Early Retirement Pay	213	\$81,579	\$50,876	\$2,000	\$2,000	-60.43%	0.00%
Group Life Insurance	221	\$0	\$0	\$0	\$1,000	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$836	NA	NA
Computer Hardware	741	\$0	\$0	\$0	\$224	NA	NA
Improvements Other Than Buildings	715	\$1,710	\$0	\$500	\$135	-46.98%	-72.99%
Miscellaneous Objects	876 - 899	\$65	\$420	\$92	\$56	-3.71%	-38.94%
Heating and Cooling for Buildings - Other Energy Sources	624	\$0	\$0	\$36	\$36	NA	0.00%
Unemployment Insurance	230	\$2,632	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$11,151	\$2,223	\$108	\$0	-100.00%	-100.00%
Bank Service Charges	871	\$73	\$82	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>	<b>\$5,525,998</b>	<b>\$5,885,610</b>	<b>\$6,073,257</b>	<b>\$5,618,410</b>	<b>0.42%</b>	<b>-7.49%</b>
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**Non Operational**

Construction Services	450	\$3,034,129	\$3,126,496	\$4,084,691	\$2,882,501	-1.27%	-29.43%
Official Bond Premiums	525	\$3,771,900	\$3,772,800	\$3,781,825	\$1,889,900	-15.87%	-50.03%
Redemption of Principal	831	\$275,000	\$285,000	\$305,000	\$1,457,898	51.74%	378.00%
Interest	832	\$240,969	\$226,621	\$211,268	\$1,131,656	47.21%	435.65%
Equipment	730	\$423,809	\$215,911	\$197,117	\$327,455	-6.24%	66.12%

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Computer Hardware	741	\$1,324,364	\$0	\$285,274	\$255,730	-33.71%	-10.36%
Non - Certified Salaries	120	\$140,643	\$161,402	\$151,540	\$162,046	3.60%	6.93%
Certified Salaries	110	\$193,523	\$180,431	\$188,372	\$153,234	-5.67%	-18.65%
Connectivity	744	\$0	\$0	\$0	\$98,802	NA	NA
Rentals	440	\$89,600	\$93,188	\$63,511	\$81,010	-2.49%	27.55%
Operational Supplies	611	\$30,616	\$20,151	\$19,949	\$31,974	1.09%	60.28%
Miscellaneous Objects	876 - 899	\$9,600	\$32,320	\$16,500	\$20,304	20.59%	23.05%
Dues and Fees	810	\$8,055	\$9,873	\$4,425	\$3,850	-16.85%	-12.99%
Social Security Noncertified	211	\$0	\$0	\$4	\$840	NA	21064.48%
Public Employees Retirement Fund	214	\$0	\$0	\$3	\$571	NA	19536.77%
Stipends	131	\$0	\$0	\$0	\$570	NA	NA
Food Purchases	614	\$0	\$335	\$89	\$0	NA	-100.00%
Land and Easements	710	\$0	\$32,863	\$9,597	\$0	NA	-100.00%
Group Health Insurance	222	\$0	\$500	\$0	\$0	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$58	\$0	NA	-100.00%
Social Security Certified	212	\$0	\$0	\$47	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$9,542,208</b>	<b>\$8,157,890</b>	<b>\$9,319,269</b>	<b>\$8,498,341</b>	<b>-2.85%</b>	<b>-8.81%</b>
<b>Grand Total</b>		<b>\$28,728,467</b>	<b>\$28,147,370</b>	<b>\$28,482,753</b>	<b>\$27,597,747</b>	<b>-1.00%</b>	<b>-3.11%</b>