

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Gibson School Corp (2735)**

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	\$7,591,407	\$7,815,706	\$7,443,708	\$7,051,737	-1.8%	-5.3%
Group Health Insurance	222	\$3,436,707	\$938,567	\$1,360,554	\$1,081,729	-25.1%	-20.5%
Non - Certified Salaries	120	\$773,185	\$812,992	\$816,748	\$766,944	-0.2%	-6.1%
Teacher Retirement Fund, After 7-1-95	216	\$551,681	\$596,777	\$631,814	\$649,712	4.2%	2.8%
Social Security Certified	212	\$648,860	\$664,154	\$646,376	\$597,294	-2.0%	-7.6%
Pupil Services	313	\$140,713	\$211,321	\$239,239	\$211,234	10.7%	-11.7%
Content	747	\$167,470	\$131,679	\$315,459	\$181,990	2.1%	-42.3%
Operational Supplies	611	\$182,612	\$170,666	\$158,897	\$179,078	-0.5%	12.7%
Pre-2008 Object Code - Temporary Salaries	130	\$119,835	\$110,912	\$126,978	\$171,775	9.4%	35.3%
Social Security Noncertified	211	\$150,740	\$155,572	\$158,915	\$153,745	0.5%	-3.3%
Other Employee Benefits	241 - 290	\$121,065	\$142,825	\$152,923	\$151,176	5.7%	-1.1%
Stipends	131	\$0	\$4,000	\$200,172	\$141,020	NA	-29.6%
Public Employees Retirement Fund	214	\$124,218	\$130,240	\$138,955	\$140,750	3.2%	1.3%
Computer Hardware	741	\$59,291	\$50,004	\$125,744	\$140,398	24.0%	11.7%
Workers Compensation Insurance	225	\$50,202	\$53,535	\$66,163	\$72,773	9.7%	10.0%
Textbooks	630	\$441,855	\$246,821	\$86,359	\$72,683	-36.3%	-15.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$106,857	\$98,123	\$80,198	\$55,309	-15.2%	-31.0%
Group Life Insurance	221	\$47,200	\$58,010	\$45,925	\$41,634	-3.1%	-9.3%
Other Professional and Technical Services	319	\$0	\$0	\$28,735	\$35,400	NA	23.2%
Library Books	640	\$16,498	\$21,568	\$24,553	\$21,934	7.4%	-10.7%
Staff Services	314	\$14,259	\$32,806	-\$8,882	\$20,277	9.2%	NA
Equipment	730	\$67,682	\$27,148	\$75,210	\$18,536	-27.7%	-75.4%
Other Group Insurance Authorized by Statute	224	\$16,592	\$17,571	\$17,957	\$16,198	-0.6%	-9.8%
Professional Development	748	\$19,228	\$30,561	\$29,625	\$13,207	-9.0%	-55.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$6,602	NA	NA
Travel	580	\$4,303	\$1,136	\$1,641	\$4,895	3.3%	198.4%
Instruction Services	311	\$7,571	\$1,900	\$1,940	\$3,070	-20.2%	58.2%
Instructional Programs Improvement Services	312	\$3,758	\$7,025	\$0	\$2,109	-13.4%	NA
Unemployment Insurance	230	\$8,429	\$4,658	\$0	\$1,413	-36.0%	NA
Other Purchased Services	593	\$50,393	\$33,150	\$0	\$600	-67.0%	NA
Severance/Early Retirement Pay	213	\$0	\$20,646	\$1,497	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$955	\$0	NA	-100.0%
Other Technology Hardware	746	\$4,900	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$14,927,512</b>	<b>\$12,590,071</b>	<b>\$12,968,356</b>	<b>\$12,005,221</b>	<b>-5.3%</b>	<b>-7.4%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$730,335	\$728,713	\$794,050	\$743,436	0.4%	-6.4%
Non - Certified Salaries	120	\$320,998	\$321,294	\$324,771	\$316,269	-0.4%	-2.6%

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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
Operational Supplies	611	\$22,929	\$12,621	\$13,781	\$12,970	-13.3%	-5.9%
Stipends	131	\$0	\$0	\$0	\$5,313	NA	NA
Travel	580	\$3,700	\$7,562	\$1,991	\$3,740	0.3%	87.8%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$3,279	NA	NA
Social Security Certified	212	\$0	\$0	\$465	\$0	NA	-100.0%
Pupil Services	313	\$5	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$457	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,077,967</b>	<b>\$1,070,190</b>	<b>\$1,135,515</b>	<b>\$1,085,007</b>	<b>0.2%</b>	<b>-4.4%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,489,536	\$1,580,640	\$1,637,263	\$1,682,742	3.1%	2.8%
Equipment	730	\$514,309	\$410,357	\$692,871	\$839,679	13.0%	21.2%
Heating and Cooling for Buildings - Electricity	621	\$596,385	\$722,458	\$720,000	\$706,771	4.3%	-1.8%
Food Purchases	614	\$555,050	\$607,174	\$587,831	\$583,484	1.3%	-0.7%
Student Transportation Services	510	\$700,954	\$702,512	\$677,443	\$565,260	-5.2%	-16.6%
Certified Salaries	110	\$355,884	\$301,122	\$308,072	\$304,470	-3.8%	-1.2%
Gasoline and Lubricants	613	\$154,059	\$170,209	\$222,800	\$295,473	17.7%	32.6%
Insurance	520	\$115,332	\$214,138	\$232,249	\$254,762	21.9%	9.7%
Operational Supplies	611	\$204,739	\$194,125	\$184,608	\$171,579	-4.3%	-7.1%
Water and Sewage	411	\$65,869	\$69,270	\$81,882	\$86,545	7.1%	5.7%
Group Health Insurance	222	\$90,624	\$100,237	\$26,755	\$75,000	-4.6%	180.3%
Social Security Noncertified	211	\$60,286	\$64,747	\$69,273	\$74,870	5.6%	8.1%
Public Employees Retirement Fund	214	\$59,082	\$62,790	\$65,627	\$71,166	4.8%	8.4%
Pre-2008 Object Code - Temporary Salaries	130	\$38,261	\$40,209	\$52,193	\$63,910	13.7%	22.5%
Removal of Refuse and Garbage	412	\$35,222	\$44,541	\$52,180	\$56,671	12.6%	8.6%
Board of Education Services	318	\$18,901	\$33,560	\$6,675	\$45,187	24.3%	576.9%
Other Purchased Services	593	\$17,100	\$8,330	\$45,705	\$42,045	25.2%	-8.0%
Dues and Fees	810	\$14,583	\$13,801	\$19,392	\$38,575	27.5%	98.9%
Other Purchased Property Services	490 - 499	\$8,164	\$17,451	\$16,152	\$22,234	28.5%	37.7%
Heating and Cooling for Buildings - Gas	622	\$7,223	\$11,069	\$20,993	\$21,750	31.7%	3.6%
Stipends	131	\$0	\$0	\$0	\$14,196	NA	NA
Other Professional and Technical Services	319	\$19,834	\$18,238	\$20,585	\$12,859	-10.3%	-37.5%
Telephone	531	\$13,102	\$26,014	\$7,842	\$11,963	-2.2%	52.6%
Travel	580	\$5,345	\$5,229	\$7,986	\$9,541	15.6%	19.5%
Advertising	540	\$5,466	\$4,179	\$4,418	\$7,465	8.1%	69.0%
Staff Services	314	\$0	\$0	\$63,312	\$4,627	NA	-92.7%
Teacher Retirement Fund, After 7-1-95	216	\$2,227	\$339	\$4,628	\$4,484	19.1%	-3.1%
Social Security Certified	212	\$3,929	\$1,050	\$3,275	\$3,212	-4.9%	-1.9%
Severance/Early Retirement Pay	213	\$155,112	\$81,579	\$50,876	\$2,000	-66.3%	-96.1%

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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
Improvements Other Than Buildings	715	\$0	\$1,710	\$0	\$500	NA	NA
Repairs and Maintenance Services	430	\$16,979	\$11,151	\$2,223	\$108	-71.8%	-95.2%
Miscellaneous Objects	876 - 899	\$0	\$65	\$420	\$92	NA	-78.1%
Heating and Cooling for Buildings - Other Energy Sources	624	\$3,503	\$0	\$0	\$36	-68.2%	NA
Workers Compensation Insurance	225	\$0	\$5,000	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$2,632	\$0	\$0	NA	NA
Bank Service Charges	871	\$0	\$73	\$82	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$917	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$5,327,977</b>	<b>\$5,525,998</b>	<b>\$5,885,610</b>	<b>\$6,073,257</b>	<b>3.3%</b>	<b>3.2%</b>
<b>Non Operational</b>							
Construction Services	450	\$4,462,827	\$3,034,129	\$3,126,496	\$4,084,691	-2.2%	30.6%
Official Bond Premiums	525	\$1,837,500	\$3,771,900	\$3,772,800	\$3,781,825	19.8%	0.2%
Redemption of Principal	831	\$260,000	\$275,000	\$285,000	\$305,000	4.1%	7.0%
Computer Hardware	741	\$705,039	\$1,324,364	\$0	\$285,274	-20.2%	NA
Interest	832	\$254,149	\$240,969	\$226,621	\$211,268	-4.5%	-6.8%
Equipment	730	\$832,176	\$423,809	\$215,911	\$197,117	-30.2%	-8.7%
Certified Salaries	110	\$195,782	\$193,523	\$180,431	\$188,372	-1.0%	4.4%
Non - Certified Salaries	120	\$141,177	\$140,643	\$161,402	\$151,540	1.8%	-6.1%
Rentals	440	\$86,202	\$89,600	\$93,188	\$63,511	-7.4%	-31.8%
Operational Supplies	611	\$34,029	\$30,616	\$20,151	\$19,949	-12.5%	-1.0%
Miscellaneous Objects	876 - 899	\$14,900	\$9,600	\$32,320	\$16,500	2.6%	-48.9%
Land and Easements	710	\$0	\$0	\$32,863	\$9,597	NA	-70.8%
Dues and Fees	810	\$73	\$8,055	\$9,873	\$4,425	179.2%	-55.2%
Food Purchases	614	\$921	\$0	\$335	\$89	-44.3%	-73.4%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$58	NA	NA
Social Security Certified	212	\$0	\$0	\$0	\$47	NA	NA
Social Security Noncertified	211	\$0	\$0	\$0	\$4	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$3	NA	NA
Group Health Insurance	222	\$0	\$0	\$500	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$8,824,774</b>	<b>\$9,542,208</b>	<b>\$8,157,890</b>	<b>\$9,319,269</b>	<b>1.4%</b>	<b>14.2%</b>
<b>Grand Total</b>		<b>\$30,158,230</b>	<b>\$28,728,467</b>	<b>\$28,147,370</b>	<b>\$28,482,753</b>	<b>-1.4%</b>	<b>1.2%</b>