

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Gibson School Corp (2765)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,582,389	\$5,729,224	\$5,717,183	\$5,715,620	0.6%	0.0%
Non - Certified Salaries	120	\$723,943	\$827,492	\$818,324	\$882,643	5.1%	7.9%
Group Health Insurance	222	\$941,904	\$762,929	\$948,048	\$801,563	-4.0%	-15.5%
Social Security Certified	212	\$407,530	\$419,207	\$414,685	\$416,363	0.5%	0.4%
Teacher Retirement Fund, After 7-1-95	216	\$282,632	\$303,479	\$331,556	\$372,699	7.2%	12.4%
Pupil Services	313	\$205,514	\$375,249	\$292,519	\$326,692	12.3%	11.7%
Operational Supplies	611	\$267,913	\$286,702	\$209,326	\$282,962	1.4%	35.2%
Other Technology Hardware	746	\$100,533	\$63,560	\$104,886	\$193,139	17.7%	84.1%
Computer Hardware	741	\$64,840	\$217,550	\$227,460	\$111,287	14.5%	-51.1%
Pre-2008 Object Code - Temporary Salaries	130	\$87,436	\$112,744	\$79,175	\$90,968	1.0%	14.9%
Social Security Noncertified	211	\$60,791	\$70,739	\$67,581	\$72,658	4.6%	7.5%
Content	747	\$65,464	\$100,088	\$106,262	\$70,841	2.0%	-33.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$89,149	\$86,804	\$77,687	\$65,909	-7.3%	-15.2%
Connectivity	744	\$39,885	\$48,194	\$45,824	\$56,478	9.1%	23.2%
Severance/Early Retirement Pay	213	\$56,387	\$57,077	\$56,051	\$54,215	-1.0%	-3.3%
Textbooks	630	\$128,485	\$393,996	\$89,068	\$49,454	-21.2%	-44.5%
Travel	580	\$43,467	\$47,356	\$34,189	\$48,418	2.7%	41.6%
Workers Compensation Insurance	225	\$0	\$20,320	\$17,538	\$23,277	NA	32.7%
Other Professional and Technical Services	319	\$9,199	\$9,203	\$10,421	\$16,567	15.8%	59.0%
Group Accident Insurance	223	\$17,399	\$13,521	\$13,133	\$15,903	-2.2%	21.1%
Public Employees Retirement Fund	214	\$9,176	\$12,663	\$13,810	\$14,776	12.6%	7.0%
Group Life Insurance	221	\$14,678	\$12,018	\$12,976	\$14,294	-0.7%	10.2%
Equipment	730	\$5,576	\$0	\$0	\$8,000	9.4%	NA
Instruction Services	311	\$2,441	\$1,626	\$3,558	\$3,093	6.1%	-13.1%
Telephone	531	\$0	\$0	\$628	\$1,378	NA	119.3%
Other Supplies and Materials	615, 660 - 689	\$1,732	\$3,171	\$2,450	\$912	-14.8%	-62.8%
Professional Development	748	\$1,159	\$2,730	\$2,083	\$400	-23.3%	-80.8%
Instructional Programs Improvement Services	312	\$0	\$0	\$2,000	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$22,300	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$100	\$0	\$0	NA	NA
Other Purchased Services	593	\$2,961	\$2,368	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$0	\$3,863	\$0	NA	-100.0%
Student Academic Achievement Total		\$9,234,883	\$9,980,110	\$9,702,281	\$9,710,508	1.3%	0.1%
Student Instructional Support							
Certified Salaries	110	\$727,188	\$814,400	\$786,368	\$733,963	0.2%	-6.7%
Non - Certified Salaries	120	\$545,110	\$560,723	\$520,129	\$536,061	-0.4%	3.1%
Group Health Insurance	222	\$253,371	\$202,138	\$262,608	\$229,035	-2.5%	-12.8%

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						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$275,274	\$50,364	\$55,255	\$59,667	-31.8%	8.0%
Social Security Certified	212	\$53,843	\$59,308	\$56,469	\$50,928	-1.4%	-9.8%
Teacher Retirement Fund, After 7-1-95	216	\$41,627	\$48,206	\$43,302	\$43,938	1.4%	1.5%
Pupil Services	313	\$0	\$11,000	\$0	\$37,500	NA	NA
Social Security Noncertified	211	\$38,311	\$39,708	\$35,693	\$36,628	-1.1%	2.6%
Operational Supplies	611	\$16,794	\$29,328	\$20,650	\$24,911	10.4%	20.6%
Insurance	520	\$8,955	\$9,154	\$26,739	\$15,780	15.2%	-41.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,298	\$10,678	\$11,045	\$8,798	-3.9%	-20.3%
Workers Compensation Insurance	225	\$0	\$5,432	\$3,611	\$8,096	NA	124.2%
Severance/Early Retirement Pay	213	\$37,530	\$8,662	\$8,508	\$7,985	-32.1%	-6.1%
Travel	580	\$4,772	\$4,495	\$8,485	\$6,361	7.4%	-25.0%
Group Life Insurance	221	\$4,601	\$3,710	\$4,001	\$4,337	-1.5%	8.4%
Gasoline and Lubricants	613	\$4,323	\$4,987	\$4,760	\$3,936	-2.3%	-17.3%
Group Accident Insurance	223	\$3,115	\$2,526	\$2,457	\$2,874	-2.0%	17.0%
Telephone	531	\$792	\$0	\$1,161	\$2,532	33.7%	118.2%
Other Supplies and Materials	615, 660 - 689	\$2,487	\$1,328	\$1,896	\$1,131	-17.9%	-40.4%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$533	\$605	NA	13.6%
Other Professional and Technical Services	319	\$20,314	\$29,963	\$750	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$856	\$7	\$138	\$0	-100.0%	-100.0%
Content	747	\$0	\$3,203	\$0	\$0	NA	NA
Unemployment Insurance	230	\$137,871	\$12,251	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$644	\$0	\$78,000	\$0	-100.0%	-100.0%
Advertising	540	\$45	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,188,120	\$1,911,569	\$1,932,556	\$1,815,067	-4.6%	-6.1%
Overhead and Operational							
Non - Certified Salaries	120	\$967,418	\$934,231	\$965,436	\$945,488	-0.6%	-2.1%
Student Transportation Services	510	\$904,550	\$918,320	\$925,507	\$913,645	0.3%	-1.3%
Light and Power - Other Than Heating and Cooling	625	\$574,302	\$557,383	\$573,798	\$634,619	2.5%	10.6%
Food Purchases	614	\$467,206	\$482,639	\$468,660	\$457,563	-0.5%	-2.4%
Repairs and Maintenance Services	430	\$224,333	\$365,435	\$272,267	\$280,508	5.7%	3.0%
Operational Supplies	611	\$251,528	\$201,704	\$209,355	\$230,838	-2.1%	10.3%
Insurance	520	\$191,038	\$189,462	\$180,441	\$189,381	-0.2%	5.0%
Certified Salaries	110	\$158,943	\$177,510	\$180,949	\$186,804	4.1%	3.2%
Group Health Insurance	222	\$157,129	\$132,593	\$170,266	\$148,731	-1.4%	-12.6%
Staff Services	314	\$0	\$48,288	\$65,788	\$120,773	NA	83.6%
Heating and Cooling for Buildings - Gas	622	\$84,319	\$87,023	\$133,304	\$110,558	7.0%	-17.1%
Water and Sewage	411	\$96,831	\$92,107	\$97,826	\$99,475	0.7%	1.7%
Equipment	730	\$57,911	\$179,658	\$96,619	\$84,737	10.0%	-12.3%

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Social Security Noncertified	211	\$71,034	\$68,895	\$70,849	\$69,197	-0.7%	-2.3%
Gasoline and Lubricants	613	\$53,991	\$48,014	\$70,603	\$61,339	3.2%	-13.1%
Public Employees Retirement Fund	214	\$45,886	\$50,606	\$58,764	\$51,931	3.1%	-11.6%
Other Supplies and Materials	615, 660 - 689	\$35,799	\$33,957	\$42,554	\$41,034	3.5%	-3.6%
Workers Compensation Insurance	225	\$53,004	\$28,013	\$51,710	\$39,771	-6.9%	-23.1%
Other Professional and Technical Services	319	\$84,517	\$66,337	\$44,084	\$37,528	-18.4%	-14.9%
Removal of Refuse and Garbage	412	\$22,467	\$25,450	\$28,895	\$30,326	7.8%	5.0%
Miscellaneous Objects	876 - 899	\$65	\$565	\$572	\$19,245	315.6%	3267.3%
Tires and Repairs	612	\$1,299	\$12,666	\$3,860	\$13,475	79.5%	249.1%
Construction Services	450	\$0	\$0	\$12,500	\$13,100	NA	4.8%
Social Security Certified	212	\$11,767	\$12,884	\$12,868	\$12,887	2.3%	0.1%
Telephone	531	\$16,980	\$16,942	\$11,408	\$10,757	-10.8%	-5.7%
Teacher Retirement Fund, After 7-1-95	216	\$6,828	\$7,451	\$7,764	\$8,074	4.3%	4.0%
Content	747	\$9,923	\$20,405	\$7,972	\$7,611	-6.4%	-4.5%
Dues and Fees	810	\$6,619	\$7,088	\$7,194	\$7,091	1.7%	-1.4%
Advertising	540	\$2,156	\$1,725	\$2,165	\$5,526	26.5%	155.2%
Travel	580	\$9,203	\$5,119	\$2,556	\$5,385	-12.5%	110.7%
Group Life Insurance	221	\$3,710	\$3,992	\$3,475	\$3,669	-0.3%	5.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,855	\$3,166	\$3,180	\$3,267	3.4%	2.7%
Official Bond Premiums	525	\$1,446	\$1,296	\$2,295	\$2,694	16.8%	17.4%
Group Accident Insurance	223	\$2,199	\$1,525	\$1,776	\$2,025	-2.0%	14.0%
Severance/Early Retirement Pay	213	\$1,585	\$1,756	\$1,800	\$1,808	3.3%	0.4%
Postage and Postage Machine Rental	532	\$3,736	\$5,310	\$5,243	\$1,404	-21.7%	-73.2%
Seldom or Non-Recurring Purchases	873	\$816	\$1,118	\$1,091	\$791	-0.8%	-27.5%
Computer Hardware	741	\$6,270	\$0	\$100	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$6,534	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$4,596,194	\$4,790,634	\$4,795,493	\$4,853,054	1.4%	1.2%
Non Operational							
Buildings	720	\$2,237,344	\$1,925,000	\$1,595,000	\$1,655,000	-7.3%	3.8%
Interest	832	\$1,522,283	\$1,416,799	\$1,328,413	\$1,251,711	-4.8%	-5.8%
Construction Services	450	\$328,601	\$645,430	\$306,458	\$495,300	10.8%	61.6%
Repairs and Maintenance Services	430	\$72,211	\$197,206	\$188,005	\$417,338	55.0%	122.0%
Redemption of Principal	831	\$325,000	\$340,000	\$355,000	\$375,000	3.6%	5.6%
Certified Salaries	110	\$201,605	\$202,506	\$202,039	\$200,726	-0.1%	-0.7%
Equipment	730	\$130,901	\$39,483	\$31,809	\$141,572	2.0%	345.1%
Other Professional and Technical Services	319	\$25,088	\$16,936	\$2,007	\$96,651	40.1%	4715.3%
Operational Supplies	611	\$66,604	\$24,127	\$84,540	\$37,672	-13.3%	-55.4%
Rentals	440	\$12,820	\$14,070	\$10,200	\$17,560	8.2%	72.2%

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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
Social Security Certified	212	\$15,423	\$15,492	\$15,456	\$15,356	-0.1%	-0.6%
Teacher Retirement Fund, After 7-1-95	216	\$9,542	\$8,628	\$8,484	\$9,029	-1.4%	6.4%
Workers Compensation Insurance	225	\$0	\$3,518	\$530	\$8,092	NA	1428.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,268	\$1,202	\$1,104	\$991	-6.0%	-10.3%
Public Employees Retirement Fund	214	\$0	\$0	\$539	\$586	NA	8.8%
Computer Hardware	741	\$122,197	\$7,868	\$0	\$0	-100.0%	NA
Vehicles	731	\$1,541	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$16	\$0	\$0	NA	NA
Non Operational Total		\$5,072,428	\$4,858,281	\$4,129,583	\$4,722,583	-1.8%	14.4%
Grand Total		\$21,091,626	\$21,540,594	\$20,559,914	\$21,101,212	0.0%	2.6%