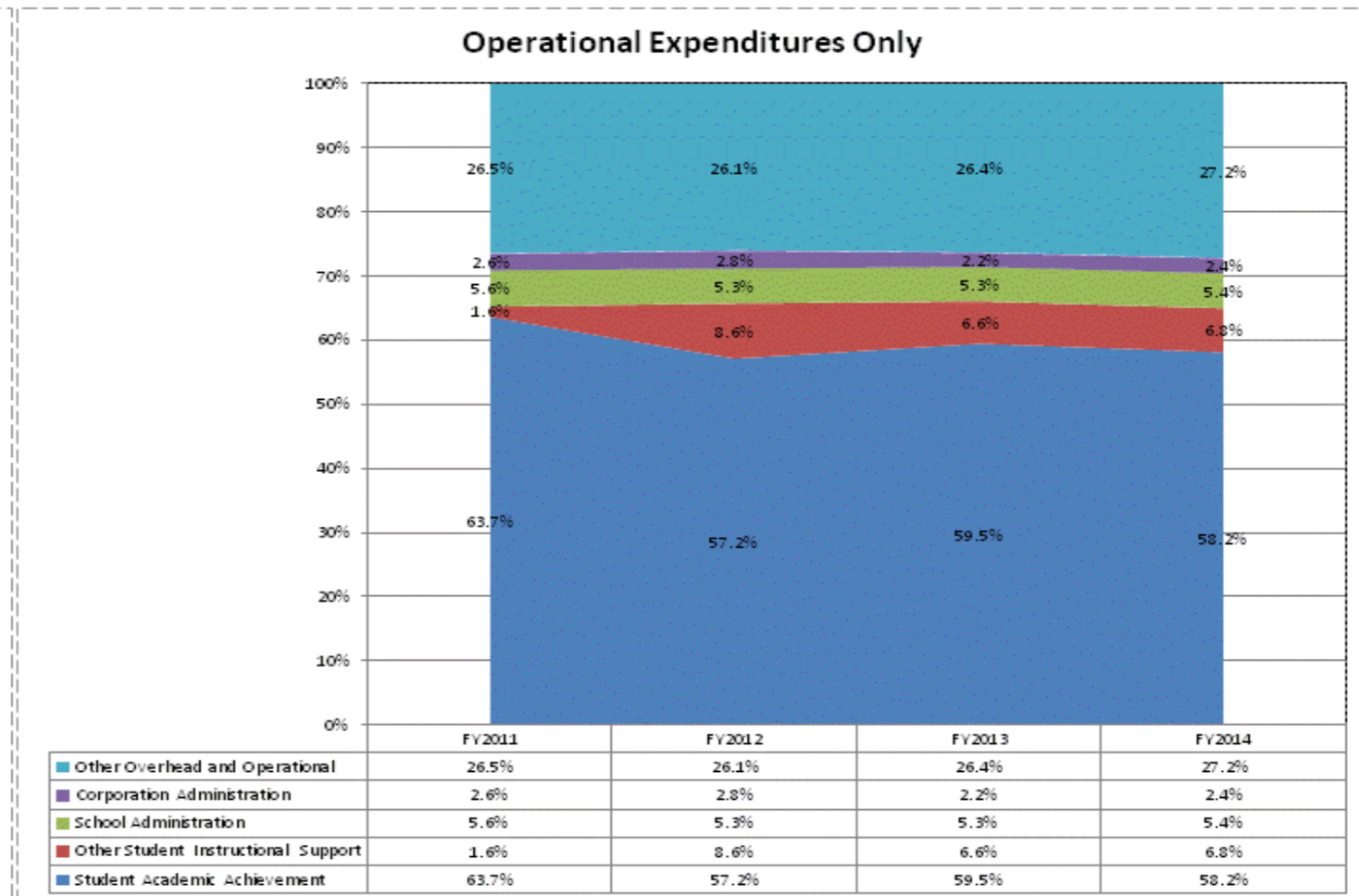
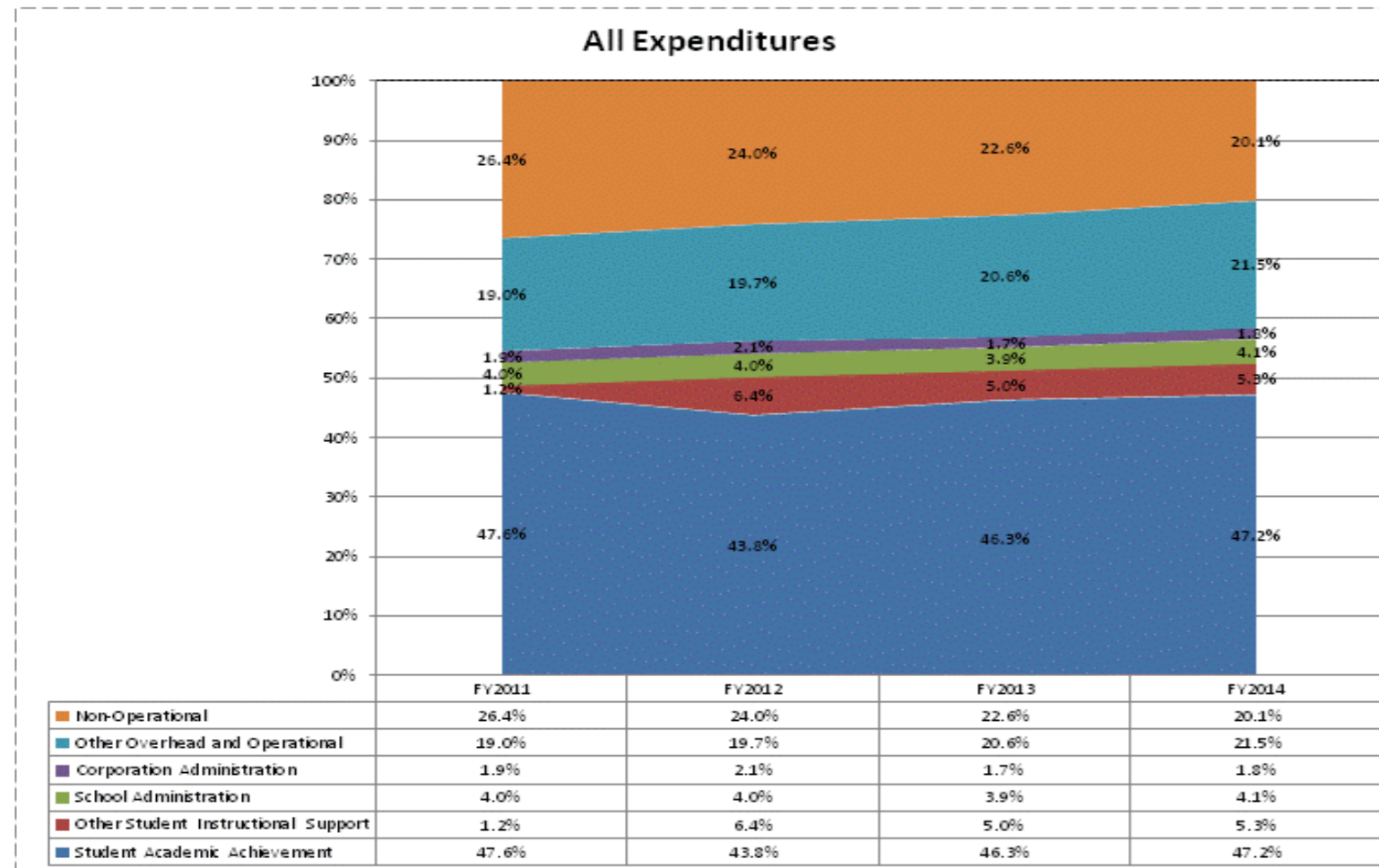


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Gibson School Corp (2765)

South Gibson School Corp (2765)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,356,509	55.2%	\$9,463,486	45.3%	\$9,980,110	46.3%	\$9,702,281	47.2%
Student Instructional Support	\$795,336	4.7%	\$1,108,006	5.3%	\$1,911,569	8.9%	\$1,932,556	9.4%
Overhead and Operational Nonoperational	\$3,647,076	21.5%	\$4,630,251	22.1%	\$4,790,634	22.2%	\$4,795,493	23.3%
Nonoperational	\$3,160,862	18.6%	\$5,706,843	27.3%	\$4,858,281	22.6%	\$4,129,583	20.1%
Grand Total	\$16,959,782		\$20,908,587		\$21,540,594		\$20,559,914	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.9%	50.6%	55.2%	56.6%



School Corporation Expenditures by Expenditure Type
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South Gibson School Corp (2765)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$401,949	\$429,275	\$438,700	N/A	9%	2%
11100 Regular Programs; Elementary	\$3,850,427	\$2,469,903	\$2,475,023	\$2,507,084	-35%	2%	1%
11200 Regular Programs; Middle/Junior High	\$0	\$2,387,130	\$2,222,962	\$2,251,894	N/A	-6%	1%
11300 Regular Programs; High School	\$1,847,662	\$1,883,280	\$1,830,181	\$1,768,967	-4%	-6%	-3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$91,426	\$60,266	\$48,239	N/A	-47%	-20%
11420 Vocational Education; Agriculture B	\$81,724	\$105,288	\$94,334	\$97,802	20%	-7%	4%
11450 Vocational Education; Consumer and Homemaking	\$50,059	\$32,125	\$34,998	\$35,083	-30%	9%	0%
12110 Gifted And Talented; Gifted and Talented	\$8,921	\$34,589	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$35,041	\$29,798	N/A	N/A	-15%
12210 Mental Disabilities; Mild Mental Disabilities	\$34,977	\$49,492	\$86,684	\$96,604	176%	95%	11%
12220 Mental Disabilities; Moderate Mental Disabilities	\$51,525	\$78,844	\$135,388	\$135,876	164%	72%	0%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$352,184	\$363,075	N/A	N/A	3%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$144,023	\$100,953	N/A	N/A	-30%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$26,279	\$15,912	N/A	N/A	-39%
12510 Culturally Different; Communication Disorders	\$96,978	\$141,047	\$0	\$12,808	-87%	-91%	N/A
12520 Culturally Different; Compensatory	\$413	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$32,428	\$131,045	\$431,226	\$456,363	> 500%	248%	6%
12710 Equal Opportunity At Risk	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$0	\$0	\$78,140	\$80,428	N/A	N/A	3%
14100 Summer School Programs; Elementary	\$0	\$0	\$3,014	\$3,038	N/A	N/A	1%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$455	\$457	N/A	N/A	1%
14300 Summer School Programs; High School	\$17,429	\$15,836	\$18,458	\$14,294	-18%	-10%	-23%
16100 Remediation Testing	\$92,083	\$96,816	\$84,148	\$61,969	-33%	-36%	-26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$354,375	\$631,184	\$4,908	\$5,025	-99%	-99%	2%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$222,505	\$196,832	N/A	N/A	-12%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$4,861	\$19,238	N/A	N/A	296%
22130 Improvement of Instruction; Instructional Staff Training	\$18,579	\$31,995	\$33,280	\$24,105	30%	-25%	-28%
22210 Library/Media Services; Service Area Direction	\$0	\$82,311	\$79,963	\$79,881	N/A	-3%	0%
22220 Library/Media Services; School Library	\$20,248	\$51,562	\$74,137	\$71,823	255%	39%	-3%
22230 Library/Media Services; Audiovisual	\$3,084	\$2,906	\$3,711	\$4,245	38%	46%	14%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93,595	\$135,876	\$190,881	\$210,722	125%	55%	10%
22360 Instruction, Related Technology; Network Support	\$661,799	\$423,844	\$427,443	\$479,658	-28%	13%	12%
22900 Other Support Service, Instructional Staff	\$0	\$141	\$2,346	\$2,343	N/A	> 500%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$161,315	\$184,898	\$393,996	\$89,068	-45%	-52%	-77%
26497 2007 Account Code - Teachers Retirement Fund	\$317,387	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,795,010	\$9,463,486	\$9,980,110	\$9,702,281	24%	3%	-3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$10,000	\$78,000	N/A	N/A	> 500%
21220 Guidance Services; Counseling Services	\$0	\$106,119	\$87,623	\$102,934	N/A	-3%	17%
21340 Health Services; Nurse Services	\$84,930	\$131,359	\$141,650	\$157,666	86%	20%	11%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$97,378	\$38,934	N/A	N/A	-60%
21420 Psychological Testing	\$0	\$0	\$131,919	\$130,388	N/A	N/A	-1%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$272,774	\$234,527	N/A	N/A	-14%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$75,338	\$78,368	N/A	N/A	4%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$88,306	\$90,410	N/A	N/A	2%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$159,697	\$170,000	N/A	N/A	6%
21910 Other Support Services, Students; Service Area Direction	\$0	\$76,435	\$2,637	\$2,600	N/A	-97%	-1%
24100 Office of The Principal	\$564,435	\$794,093	\$844,247	\$848,730	50%	7%	1%
Student Instructional Support Total	\$649,365	\$1,108,006	\$1,911,569	\$1,932,556	198%	74%	1%

School Corporation Expenditures by Expenditure Type
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South Gibson School Corp (2765)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,900	\$13,391	\$16,740	\$17,070	43%	27%	2%
23150 Board of Education; Legal Services	\$17,627	\$27,445	\$11,526	\$16,053	-9%	-42%	39%
23210 Executive Administration; Office of The Superintendent	\$150,769	\$190,568	\$170,393	\$167,984	11%	-12%	-1%
23290 Executive Administration; Other Executive Administration Services	\$13,288	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$77,319	\$163,825	\$156,542	\$172,336	123%	5%	10%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25192 Other Fiscal Services; Petty Cash	\$3,993	\$100	\$0	\$100	-97%	0%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$476	\$587	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$1,064	\$1,074	\$2,073	N/A	95%	93%
25920 Ditch Assessments	\$221	\$444	\$222	\$222	0%	-50%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$65,848	\$64,300	\$36,267	N/A	-45%	-44%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,084,685	\$1,531,741	\$1,721,375	\$1,733,019	60%	13%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,887	\$35,956	\$29,311	\$37,214	> 500%	4%	27%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,693	\$139,334	\$92,091	\$71,457	18%	-49%	-22%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,064	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$1,183	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$15,870	\$12,966	\$19,971	N/A	26%	54%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$800	\$49,637	\$23,945	N/A	> 500%	-52%
26700 Operation and Maintenance of Plant Services; Insurance	\$101,902	\$117,827	\$169,245	\$167,995	65%	43%	-1%
27010 Student Transportation; Service Area Direction	\$30,500	\$329	\$51,680	\$167,474	449%	> 500%	224%
27100 Student Transportation; Vehicle Operation	\$0	\$0	\$107,876	\$107,364	N/A	N/A	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$4,815	\$5,814	\$81,671	\$97,046	> 500%	> 500%	19%
27400 Student Transportation; Purchase of School Buses	\$83,500	\$0	\$84,159	\$84,808	2%	N/A	1%
27500 Student Transportation; Insurance on Buses	\$0	\$7,702	\$20,217	\$12,446	N/A	62%	-38%
27700 Student Transportation; Contracted Transportation Services	\$1,196,563	\$1,252,027	\$931,088	\$950,734	-21%	-24%	2%
27910 Student Transportation; Bus Driver Training	\$0	\$957	\$0	\$0	N/A	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$21,608	\$24,144	\$486	N/A	-98%	-98%
31200 Food Services Operations; Food Preparation and Dispensing	\$251,261	\$507,202	\$434,931	\$358,296	43%	-29%	-18%
31400 Food Services Operations; Food Purchases	\$352,712	\$492,642	\$482,639	\$468,660	33%	-5%	-3%
31900 Other Food Services	\$15,947	\$37,170	\$76,806	\$82,471	417%	122%	7%
Overhead and Operational Total	\$3,466,306	\$4,630,251	\$4,790,634	\$4,795,493	38%	4%	0%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$206	\$562	N/A	N/A	173%
33300 Civic Services	\$218,618	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$0	\$229,650	\$231,346	\$228,151	N/A	-1%	-1%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$251,946	\$16,936	\$2,007	N/A	-99%	-88%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$76,185	\$600,000	\$543,334	\$78,951	4%	-87%	-85%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$141,828	\$283,656	\$283,656	N/A	100%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,485	\$21,548	\$23,937	\$83,555	> 500%	288%	249%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,161	\$10,937	\$14,070	\$10,200	-77%	-7%	-28%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$68,739	\$21,755	\$8,029	N/A	-88%	-63%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$70,724	\$47,448	\$25,596	\$23,780	-66%	-50%	-7%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$355,922	\$224,417	\$15,646	\$132,279	-63%	-41%	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$340,000	\$355,000	N/A	25%	4%
52100 Debt Services; Interest on Debt; Bonds	\$417,884	\$129,748	\$77,299	\$61,413	-85%	-53%	-21%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$27,082	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,917,000	\$1,630,000	\$1,925,000	\$1,595,000	-17%	-2%	-17%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,038,500	\$1,339,500	\$1,267,000	N/A	-38%	-5%

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<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Nonoperational Total	\$3,111,979	\$5,706,843	\$4,858,281	\$4,129,583	33%	-28%	-15%
Prorated By Fund							
26491 2007 Account Code - PERF	\$55,986	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$579,928	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$59,361	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,129,468	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,005	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$109,374	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,937,123	\$0	\$0	\$0	N/A	N/A	N/A