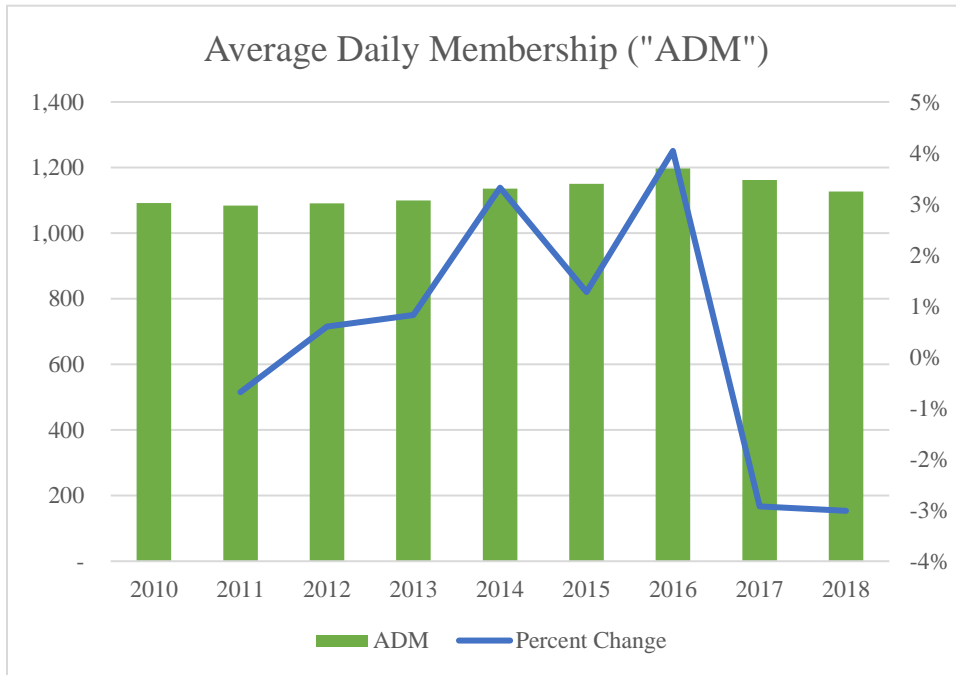


2017-2018 Student Count (Average Daily Membership): 1,127
[Learn more about student demographics of the school corporationⁱ](#)

2018 [Assessed Valueⁱⁱ](#): \$243,285,996
 2016 [Estimated Populationⁱⁱⁱ](#): 6,204

[DOWNLOAD ALL DATA FOR SCHOOL CORPORATION](#)

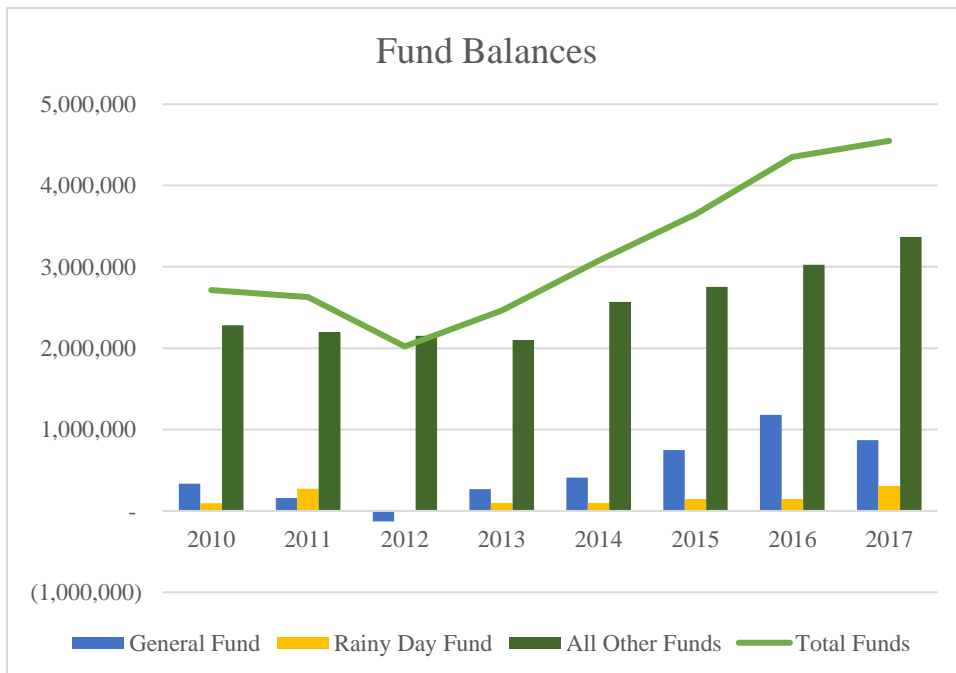


Average Daily Membership ("ADM")

Average Daily Membership ("ADM") is the number of eligible students enrolled in a school corporation on a particular day ("count day") designated by the State Board of Education. ADM is utilized in the State funding formula to determine the amount of tuition support that the State of Indiana will provide to the school corporation. Increasing or decreasing ADM will impact the amount of funding available to the school corporation.

[Data Source^{iv}](#)

[DOWNLOAD DATA](#)



Fund Balances

Fund balances as of December of the calendar year listed.

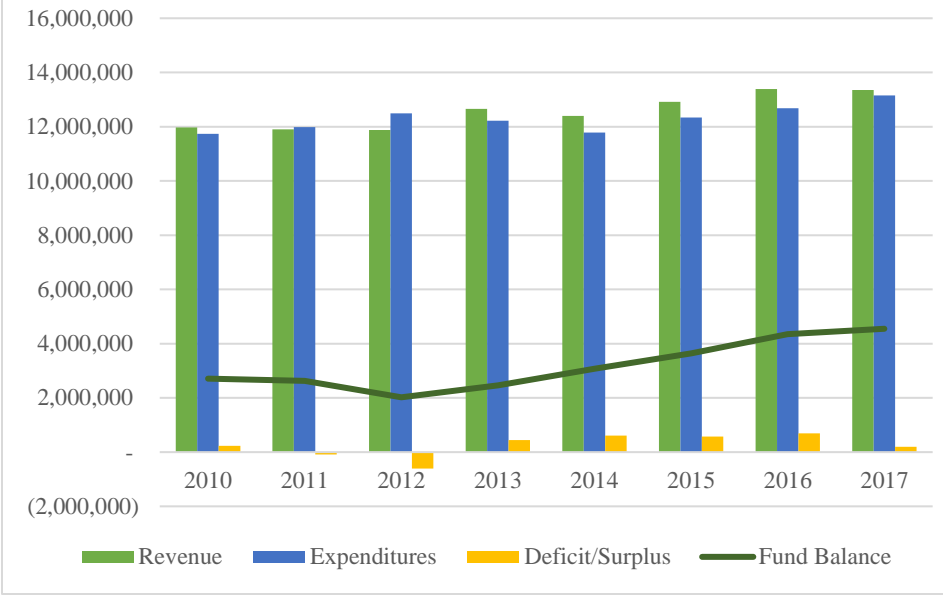
Select [Funds^v](#) to Include:

- General Fund
- Rainy Day Fund
- Operational Funds
- Other Local Funds
- All Other Funds

[Data Source^{vi}](#)

[DOWNLOAD DATA](#)

Annual Deficit/Surplus



Annual Deficit/Surplus

This indicator provides a comparison of revenue to expenditures on a calendar year basis, including whether the school corporation had an operating deficit or surplus for that year. Fund balance is also included to assist in identifying situations in which the school corporation utilized existing fund balances to fund expenditures.

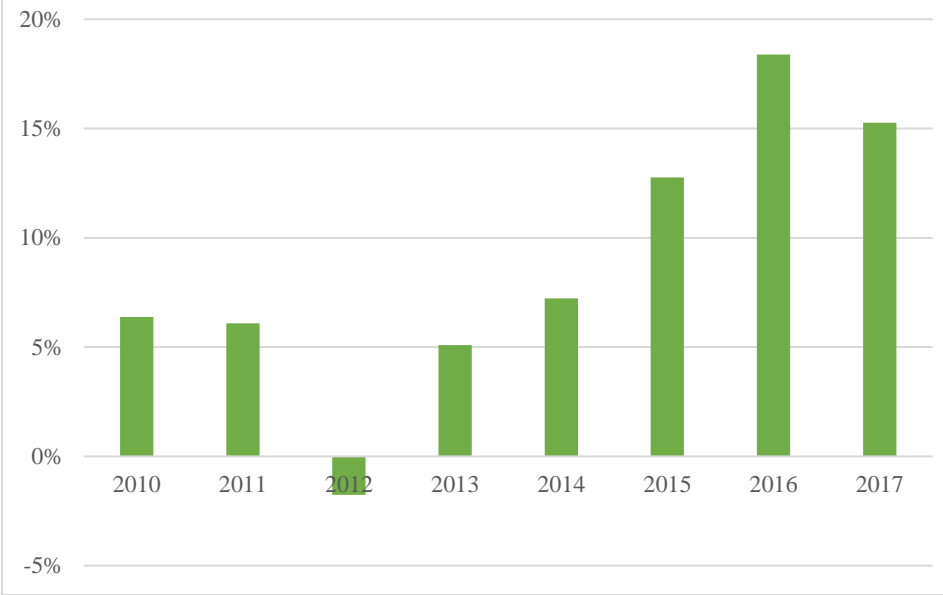
Select [Funds^{vii}](#) to Include:

- General Fund
- Rainy Day Fund
- Operational Funds
- Other Local Funds
- All Other Funds

[Data Source^{viii}](#)

[DOWNLOAD DATA](#)

Fund Balances as Percent of Expenditures



Fund Balances as Percent of Expenditures

This indicator considers the ability of the school corporation to maintain operations in the event of delays in revenue by utilizing existing fund balances to fund operations.

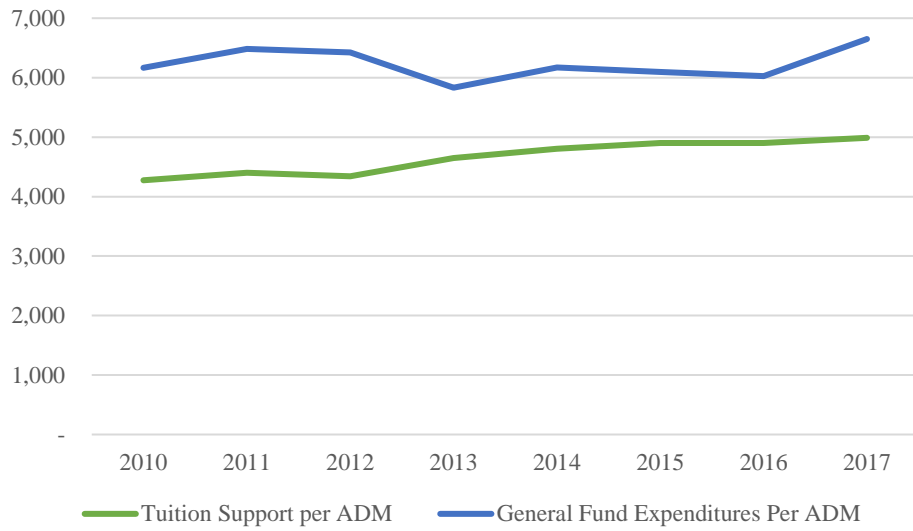
Select [Funds^{ix}](#) to Include:

- General Fund
- Rainy Day Fund
- Operational Funds

[Data Source^x](#)

[DOWNLOAD DATA](#)

Tuition Support per ADM as compared to General Fund Expenditures per ADM



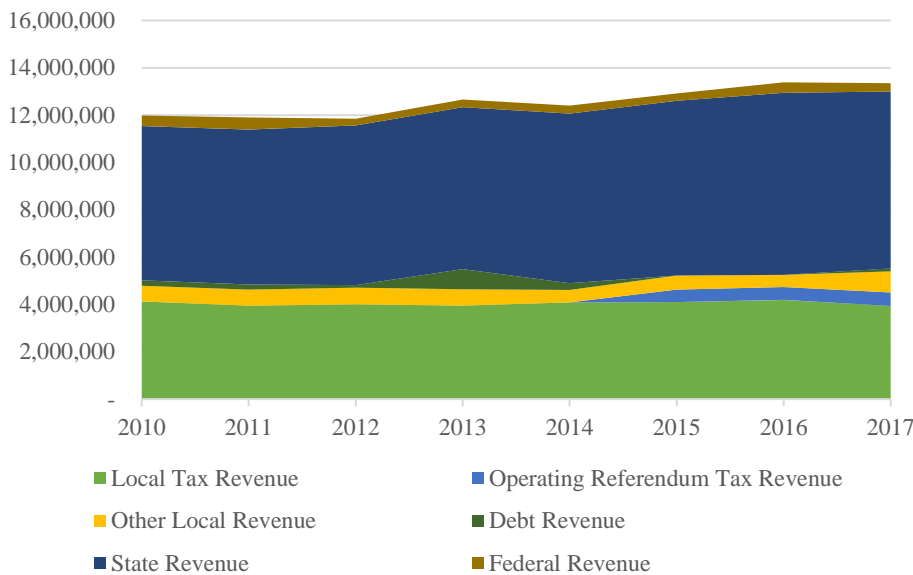
Tuition Support per ADM as compared to General Fund Expenditures per ADM

Tuition support is the largest revenue source for a school corporations General Fund, the fund through which the majority of academic programming is funded in addition to other operational expenditures. This indicator considers whether the school corporation’s expenditures are consistent with or differ from funding received on a per student basis.

[Data Source^{xi}](#)

[DOWNLOAD DATA](#)

Revenue by Type



Revenue by Type

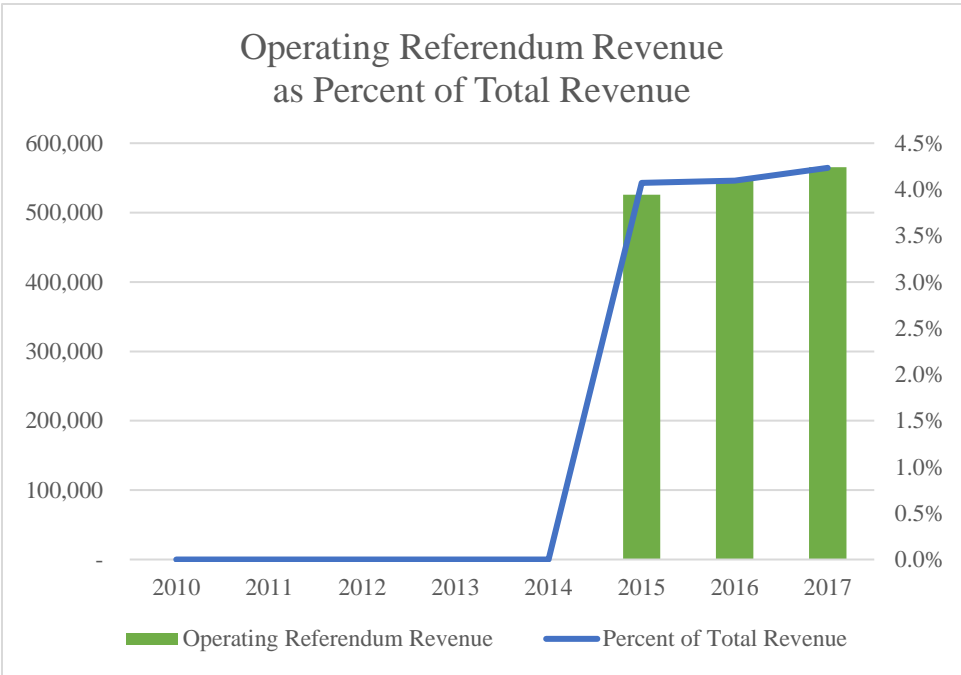
Local tax revenue includes property tax, income tax and other taxes as applicable. Other local revenue will include revenue sources such as rental income and sale of property. Debt revenue includes bond and loan proceeds. State revenue includes tuition support and other grants received from the State. Federal revenue includes grant funding received from the Federal government.

Select [Funds^{xii}](#) to Include:

- ✓ General Fund
- ✓ Rainy Day Fund
- ✓ Operational Funds
- ✓ Other Local Funds
- ✓ All Other Funds

[Data Source^{xiii}](#)

[DOWNLOAD DATA](#)



Operating Referendum Revenue as Percent of Total Revenue

For those school corporations that have successfully obtained a referendum, this indicator provides data on the importance of the referendum revenue to the school corporation's revenue picture.

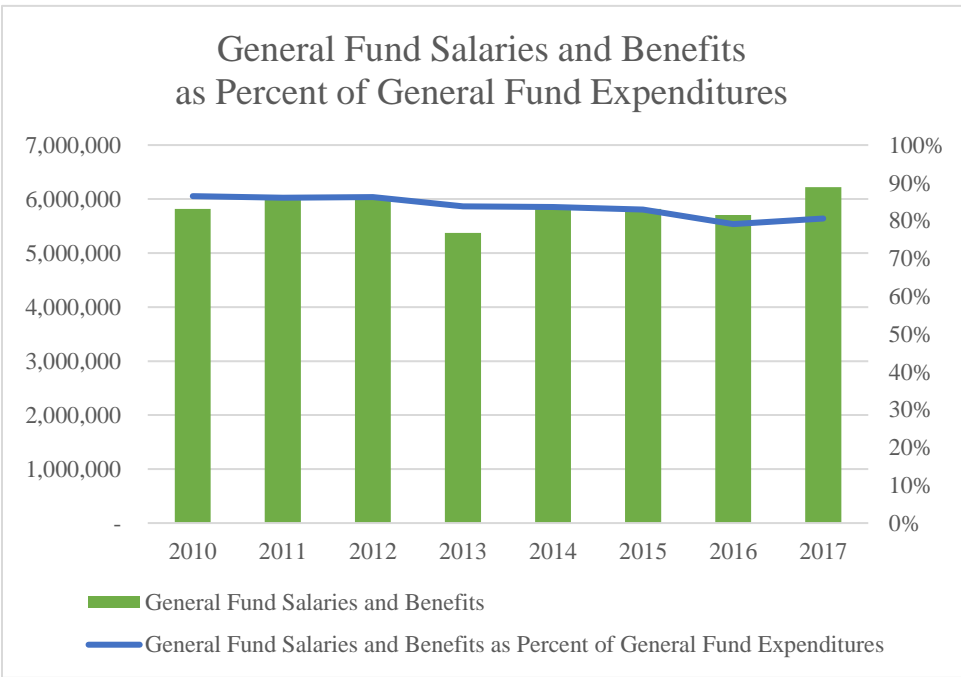
Select [Funds^{xiv}](#) to Include in Total Revenue:

- ✓ General Fund
- ✓ Rainy Day Fund
- ✓ Operational Funds
- ✓ Other Local Funds
- ✓ All Other Funds

[Data Source^{xv}](#)

[DOWNLOAD DATA](#)

[Additional Information^{xvi}](#)



General Fund Salaries and Benefits as Percent of General Fund Expenditures

Salaries and benefits typically are the largest expenditures within the General Fund. This indicator shows the percentage of the General Fund that is dedicated to salaries and benefits.

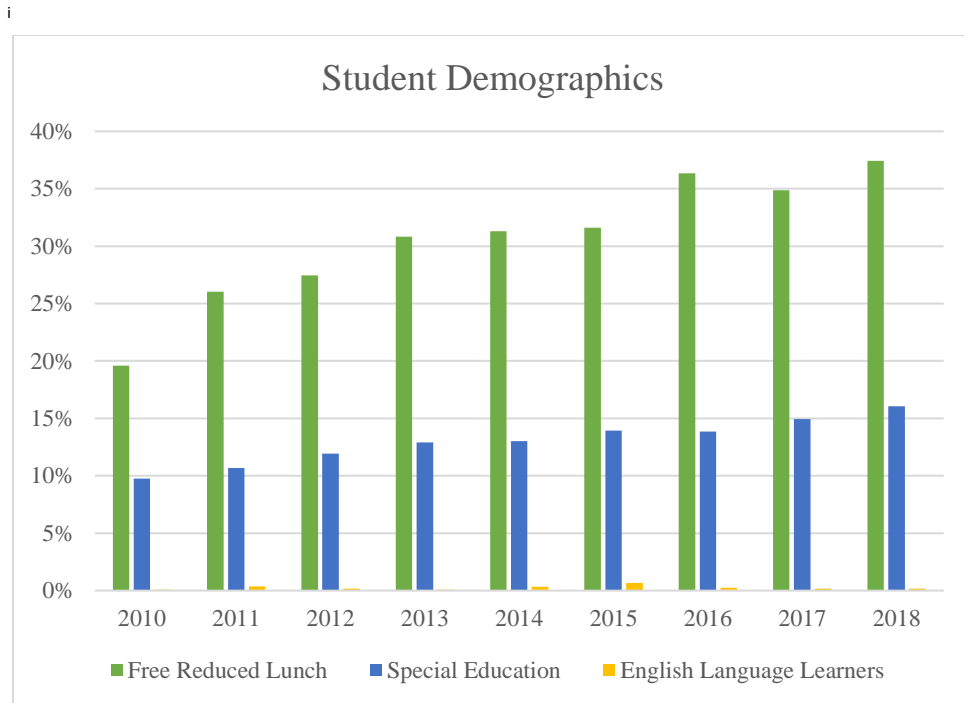
[Data Source^{xvii}](#)

[DOWNLOAD DATA](#)

Additional Resources:

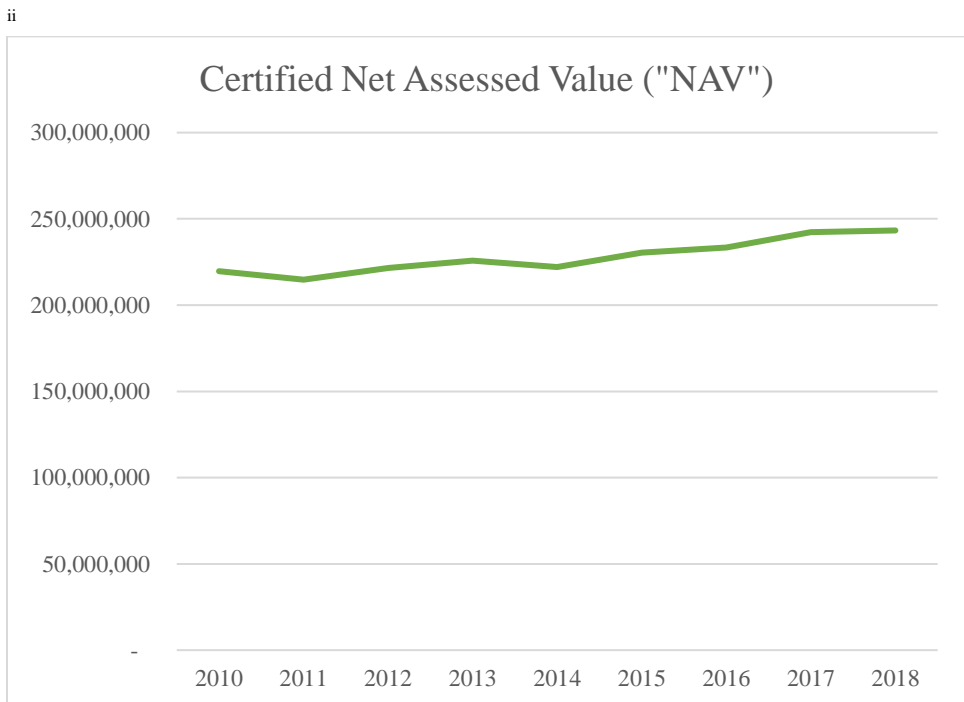
- [Indiana Department of Education School Financial Reports^{xviii}](#)
- [Indiana Department of Education Compass \(School Performance Reports\)^{xix}](#)
- [State Board of Accounts Audit Reports^{xx}](#)
- [Indiana Gateway for Government Units^{xxi}](#)

Data and Information to be Provided Through Pop-Up Screens, Information Buttons or Hyperlinks

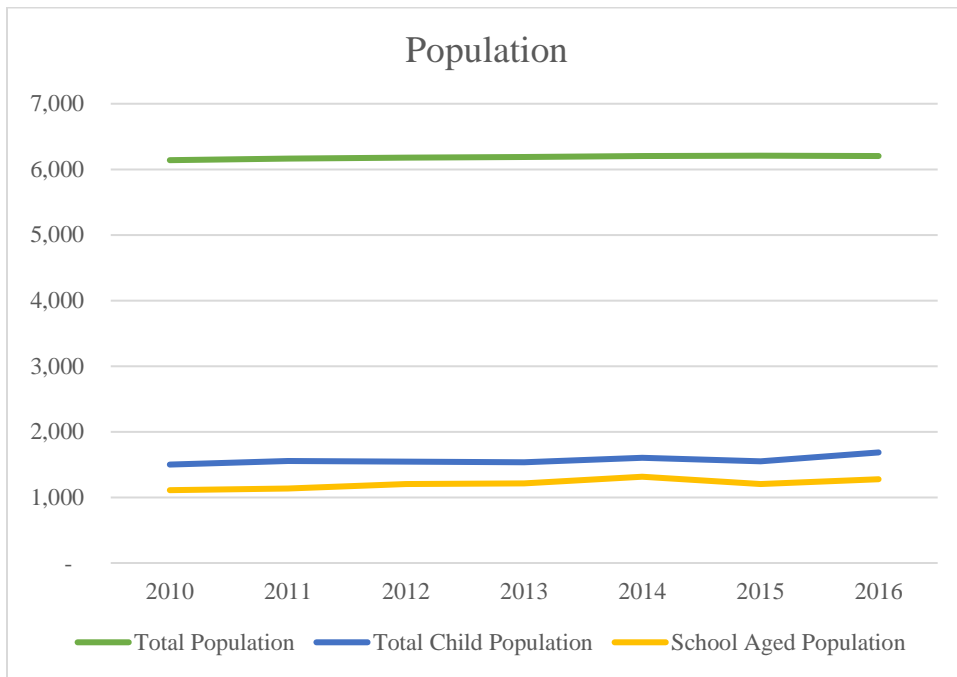


Data Sources:

- Free and Reduced Price Lunch: DOE Compass (<https://compass.doe.in.gov/dashboard/statereports.aspx?type=state>), Enrollment by Ethnicity and Free/Reduced Price Meal Status, ending year of the school year corresponds to the year listed (ex. 2016-2017 school year will be displayed as 2017)
- Special Education and English Language Learners: DOE Compass (<https://compass.doe.in.gov/dashboard/statereports.aspx?type=state>), Enrollment by Special Education and English Language Learners, ending year of the school year corresponds to the year listed (ex. 2016-2017 school year will be displayed as 2017)



Data Source: Certified net assessed value data for the General Fund (0101) for the calendar year listed, DLGF webpage (www.in.gov/dlgf/8379.htm)



Data Source: National Center for Education Statistics (<https://nces.ed.gov/programs/edge/Demographic/ACS>)

^{iv} Data Source: Average Daily Membership data provided by the Indiana Department of Education.

NOTES: For years 2010 through 2013, ADM was used to determine calendar year funding of tuition support for school corporations, so the ADM shown is the ADM that applied to the calendar year listed.

For years 2014 through 2017, tuition support funding was distributed based on the State fiscal year (July through June). The ADM displayed is the ADM from the fall count in the year prior to the calendar year listed as this ADM would have impacted tuition support funding and financial planning for the calendar year listed.

Starting the Fall 2015 count for fiscal year 2016, full day kindergarten students were counted as 1. Prior to that time, these students were counted as ½.

^v Fund references tie to the Indiana Department of Education’s Chart of Accounts (January to June 2018).

- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- Other Local Funds: All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Other Operational Funds classifications
- All Other Funds: All funds of the school corporation not included in selected above

^{vi} Data Source: Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

^{vii} Fund references tie to the Indiana Department of Education’s Chart of Accounts (January to June 2018).

- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- Other Local Funds: All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Other Operational Funds classifications
- All Other Funds: All funds of the school corporation not included in selected above

viii Data Sources:

- Revenues: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed
- Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed
- Fund Balance: Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

ix Fund references tie to the Indiana Department of Education’s Chart of Accounts (January to June 2018).

- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)

x Data Sources:

- Fund Balance: Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed
- Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed

xi Data Sources:

- Tuition Support: Form 9 data as submitted by the school corporations to DOE, Section 1, Tuition Support (3111) receipts for Period 1 and Period 2 of the calendar year listed
- General Fund Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100) expenditures for Period 1 and Period 2 of the calendar year listed

xii Fund references tie to the Indiana Department of Education’s Chart of Accounts (January to June 2018).

- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- Other Local Funds: All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Other Operational Funds classifications
- All Other Funds: All funds of the school corporation not included in selected above

xiii Data Sources:

- Local Tax Receipts: Form 9 data as submitted by the school corporations to DOE, Section 1, Local Property Taxes (1110), Income Taxes - Local Option Tax (1130), Other Taxes (1190), License Excise Tax (1211), Commercial Vehicle Excise Tax (1212), Financial Institutions Tax (1231), Local Option - Property Tax Replacement (1232), Revenue in Lieu of Taxes (1280) and Other Taxes (1290) receipts for selected funds for Period 1 and Period 2 of the calendar year listed
- Other Local Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 1300 through 1999, Disposal of Real Property (5310), Disposal of Personal Property (5320), Other (5390), Return of Petty Cash (6010), Return of Cash Change (6020), Insurance (6410), and Other (6600) for selected funds for Period 1 and Period 2 of the calendar year listed
- Debt Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, Bond Principal and Bank Loan Principal (5110), Premium or Accrued Interest on the Issuance of Bonds (5120), Tax Anticipation Warrant Premiums (5130), Bond Anticipation Notes (5140), Veteran’s Memorial Funds Advance (5410), Common School Fund Advance (5420), Emergency Loan Principal (5440), School Bus Loans (5460) Grant Anticipation Notes (5470), and Energy Savings (5480) for selected funds for Period 1 and Period 2 of the calendar year listed
- State Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 2100 through 3990 for selected funds for Period 1 and Period 2 of the calendar year listed
- Federal Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 4100 through 4990 for selected funds for Period 1 and Period 2 of the calendar year listed

^{xiv} Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- Other Local Funds: All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Other Operational Funds classifications
- All Other Funds: All funds of the school corporation not included in selected above

^{xv} Data Sources:

- Operating Referendum Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, Referendum Tax Levy Fund (0160, 0161) receipts for Period 1 and Period 2 of the calendar year listed
- Total Revenues: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed

^{xvi} Additional information on operating referendum (school tax levy referendum) may be found on the Indiana Department of Local Government Finance's webpage (<https://www.in.gov/dlgf/8789.htm>).

^{xvii} Data Sources:

- General Fund Salary and Benefit Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100), salaries and benefits objects (110 through 290) expenditures for Period 1 and Period 2 of the calendar year listed
- General Fund Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100) expenditures for Period 1 and Period 2 of the calendar year listed

^{xviii} <https://www.doe.in.gov/finance/school-financial-reports>

^{xix} <https://compass.doe.in.gov/dashboard/overview.aspx>

^{xx} <https://secure.in.gov/apps/sboa/audit-reports/#/>

^{xxi} <https://gateway.ifionline.org/>