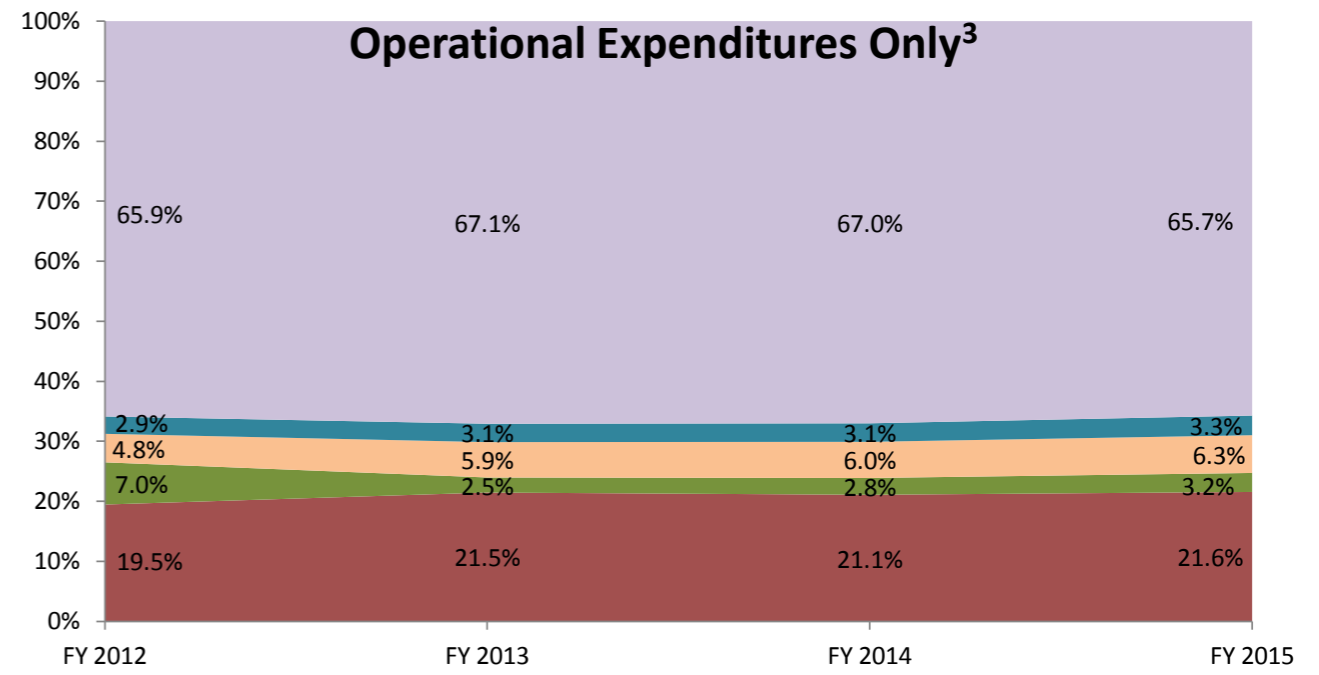
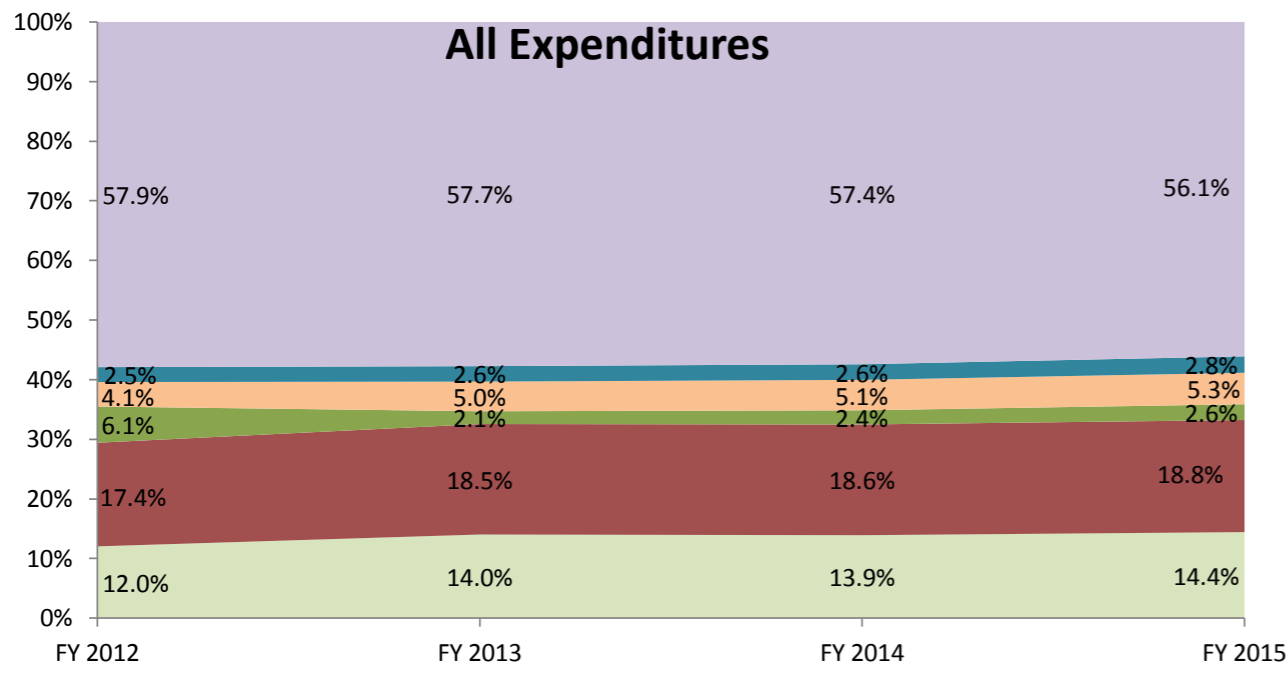


School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,421,321	54.4%	\$9,899,515	38.9%	\$9,620,894	57.9%	\$9,332,838	57.7%	\$9,109,116	57.4%	\$9,093,599	56.1%
Student Instructional Support	\$1,002,122	5.8%	\$1,123,722	4.4%	\$1,097,715	6.6%	\$1,223,583	7.6%	\$1,225,018	7.7%	\$1,302,770	8.0%
Total	\$10,423,442	60.2%	\$11,023,237	43.3%	\$10,718,609	64.5%	\$10,556,421	65.3%	\$10,334,135	65.1%	\$10,396,368	64.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,905,679	16.8%	\$3,179,026	12.5%	\$3,897,361	23.5%	\$3,341,962	20.7%	\$3,324,490	21.0%	\$3,477,673	21.4%
Non Operational	\$3,979,440	23.0%	\$9,834,965	38.6%	\$2,000,763	12.0%	\$2,267,343	14.0%	\$2,206,344	13.9%	\$2,338,915	14.4%
Not Categorized	\$0	0.0%	\$1,423,003	5.6%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,885,119	39.8%	\$14,436,994	56.7%	\$5,898,125	35.5%	\$5,609,305	34.7%	\$5,530,834	34.9%	\$5,816,588	35.9%

Grand Total	\$17,308,561	\$25,460,231	\$16,616,733	\$16,165,726	\$15,864,968	\$16,212,956
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- Non Operational
- Corporation Administration
- Other Student Instructional Support

- Other Overhead and Operational
- School Administration
- Student Academic Achievement

- Other Overhead and Operational
- School Administration
- Student Academic Achievement
- Corporation Administration
- Other Student Instructional Support

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$356,242	\$519,994	\$475,931	\$484,332	36.0%	-6.9%	1.8%
11100	Regular Programs	Elementary	\$2,524,477	\$3,606,676	\$3,274,489	\$3,407,798	35.0%	-5.5%	4.1%
11300	Regular Programs	High School	\$2,233,203	\$3,336,089	\$2,915,477	\$2,886,060	29.2%	-13.5%	-1.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$129,329	\$175,012	\$188,220	\$214,413	65.8%	22.5%	13.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$103,153	\$134,731	\$168,577	\$126,027	22.2%	-6.5%	-25.2%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$5,860	\$8,594	\$4,004	(\$0)	-100.0%	-100.0%	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$85,283	\$116,586	\$85,156	\$104,778	22.9%	-10.1%	23.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$161,146	\$11,688	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$5,923	(\$13)	\$0	\$1,043	-82.4%	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$18,497	\$0	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$48,903	\$0	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$81,745	\$44,894	\$22,265	\$17,638	-78.4%	-60.7%	-20.8%
14100	Summer School Programs	Elementary	\$106,804	\$110,860	\$81,648	\$72,103	-32.5%	-35.0%	-11.7%
14300	Summer School Programs	High School	\$44,289	\$61,511	\$67,793	\$85,278	92.6%	38.6%	25.8%
16200	Remediation	Preventive Remediation	\$35,583	\$64,310	\$72,667	\$11,119	-68.8%	-82.7%	-84.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$293,111	\$350,157	\$440,498	\$479,387	63.6%	36.9%	8.8%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$585,634	\$837,035	\$733,224	\$778,491	32.9%	-7.0%	6.2%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$1,000	\$1,962	NA	NA	96.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$12,240	\$26,849	\$26,000	\$14,700	20.1%	-45.2%	-43.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$20,499	\$15,136	\$0	\$0	NA	NA	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$97	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$91,229	\$162,422	\$115,585	\$117,099	28.4%	-27.9%	1.3%
22230	Instruction	Library/Media Services - Audiovisual	\$178	\$0	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$69,050	\$3,846	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$70,460	\$99,851	\$104,906	\$115,674	64.2%	15.8%	10.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$322	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$148,716	\$213,286	\$331,676	\$175,374	17.9%	-17.8%	-47.1%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$342,361	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$7,574,011	\$9,899,515	\$9,109,116	\$9,093,599	20.1%	-8.1%	-0.2%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$192,804	\$257,345	\$236,177	\$242,438	25.7%	-5.8%	2.7%
21340	Students	Health Services - Nurse Services	\$45,466	\$70,057	\$71,881	\$77,598	70.7%	10.8%	8.0%
21390	Students	Health Services - Other Health Services	\$35	\$0	\$0	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$43,970	\$98,719	\$104,289	\$126,322	187.3%	28.0%	21.1%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$3,068	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$486,065	\$697,601	\$809,604	\$856,412	76.2%	22.8%	5.8%
Student Instructional Support Total			\$768,340	\$1,123,722	\$1,225,018	\$1,302,770	69.6%	15.9%	6.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,948	\$62,361	\$75,835	\$75,237	179.2%	20.6%	-0.8%
23150	General Administration	Board of Education - Legal Services	\$8,843	\$7,104	\$2,375	\$2,095	-76.3%	-70.5%	-11.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,124	\$1,652	\$1,482	\$1,281	13.9%	-22.5%	-13.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$5,843	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$265,592	\$401,184	\$293,245	\$299,119	12.6%	-25.4%	2.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,290	\$0	\$728	\$350	-72.9%	NA	-51.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$478	\$3	\$0	\$0	NA	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$1,649	\$1,016	\$0	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$546	\$1,118	\$2,941	\$3,039	456.8%	172.0%	3.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,000	\$1,343	\$2,762	NA	176.2%	105.7%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$0	\$41,904	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25750 Central Services Personnel Services - Health Services	\$1,499	\$997	\$85	\$2,867	91.3%	187.7%	3273.4%				
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$101	\$0	\$0	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$13,097	\$1,200	\$0	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$44,304	\$61,920	\$57,631	\$58,715	32.5%	-5.2%	1.9%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$878,823	\$1,133,184	\$1,301,580	\$1,340,360	52.5%	18.3%	3.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$29,028	\$89,392	\$16,273	\$21,380	-26.3%	-76.1%	31.4%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$13,152	\$12,130	\$42,264	\$28,055	113.3%	131.3%	-33.6%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,550	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$26,175	\$38,700	\$27,602	\$22,359	-14.6%	-42.2%	-19.0%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$20,000	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$69,054	\$47,178	\$48,689	\$58,281	-15.6%	23.5%	19.7%				
27010 Student Transportation Service Area Direction	\$21,251	\$25,484	\$30,521	\$31,292	47.2%	22.8%	2.5%				
27100 Student Transportation Vehicle Operation	\$152,115	\$139,545	\$146,536	\$152,027	-0.1%	8.9%	3.7%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$71,442	\$124,763	\$124,643	\$135,368	89.5%	8.5%	8.6%				
27400 Student Transportation Purchase of School Buses	\$99,998	\$73,000	\$78,873	\$78,852	-21.1%	8.0%	0.0%				
27500 Student Transportation Insurance on Buses	\$12,831	\$16,050	\$8,810	\$11,710	-8.7%	-27.0%	32.9%				
27700 Student Transportation Contracted Transportation Services	\$280,800	\$314,767	\$358,727	\$355,296	26.5%	12.9%	-1.0%				
27900 Student Transportation Other Student Transportation Services	\$2,022	\$1,985	\$7,511	\$13,277	556.6%	568.9%	76.8%				
27910 Student Transportation Bus Driver Training	\$0	\$0	\$52	\$0	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$256,608	\$334,272	\$370,215	\$377,796	47.2%	13.0%	2.0%				
31400 Food Services Operations Food Purchases	\$272,999	\$289,021	\$326,531	\$341,967	25.3%	18.3%	4.7%				
31900 Food Services Operations Other Food Services	\$0	\$0	\$0	\$2,284	NA	NA	NA				
Overhead and Operational Total					\$2,559,161	\$3,179,026	\$3,324,490	\$3,477,673	35.9%	9.4%	4.6%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$500	\$500	NA	NA	0.0%				
33200 Category not Specified Community Recreation	\$32,805	\$57,897	\$60,796	\$54,487	66.1%	-5.9%	-10.4%				
33400 Category not Specified Athletic Coaches	\$141,422	\$121,154	\$169,279	\$172,729	22.1%	42.6%	2.0%				
33500 Category not Specified Welfare Activities Services	\$1,088	\$1,105	\$150	\$593	-45.5%	-46.3%	295.3%				
33910 Other Community Services High School Band Uniforms	\$17,586	\$0	\$0	\$0	NA	NA	NA				
33930 Other Community Services Latch Key Kid Program	\$0	\$0	\$8,580	\$10,053	NA	NA	17.2%				
33990 Other Community Services Other	\$2,088	\$80	\$1,370	\$2,750	31.7%	3339.6%	100.7%				
41000 Category not Specified Land Acquisition and Development	\$0	\$38,945	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$19,789	\$8,657,577	\$51,780	\$34,545	74.6%	-99.6%	-33.3%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,531,770	\$0	\$29,047	\$248,980	-90.2%	NA	757.2%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$20,859	\$42,066	NA	NA	101.7%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$1,000	\$1,000	\$1,200	\$1,200	20.0%	20.0%	0.0%				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$31,591	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$0	\$0	\$178,025	\$164,062	NA	NA	-7.8%				
51100 Principal on Debt Bonds	\$155,550	\$55,600	\$65,600	\$70,300	-54.8%	26.4%	7.2%				
52100 Interest on Debt Bonds	\$23,760	\$15,956	\$4,308	\$1,488	-93.7%	-90.7%	-65.5%				
53100 Lease Rental Buildings-Principal	\$820,000	\$613,000	\$498,480	\$502,153	-38.8%	-18.1%	0.7%				
53200 Lease Rental Equipment-Principal	\$19,726	\$0	\$55,372	\$55,372	180.7%	NA	0.0%				
54200 Advancements and Obligations Common School Fund - Principal	\$158,363	\$266,352	\$998,109	\$975,588	516.0%	266.3%	-2.3%				
60150 Category not Specified Donations to foundations	\$0	\$0	\$0	\$100	NA	NA	NA				
60700 Category not Specified Scholarships	\$0	\$6,300	\$31,300	\$1,950	NA	-69.0%	-93.8%				
Non Operational Total					\$3,924,946	\$9,834,965	\$2,206,344	\$2,338,915	-40.4%	-76.2%	6.0%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$74,126	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$9,187	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$29,001	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,168	\$0	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
26492 NA Social Security - Academic Achievement	\$425,623	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Instructional Support	\$54,743	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Overhead and Operational	\$84,529	\$0	\$0	\$0	NA	NA	NA	
26492 NA Social Security - Non Operational	\$12,896	\$0	\$0	\$0	NA	NA	NA	
26493 NA Workman's Compensation - Academic Achievement	\$32,028	\$0	\$0	\$0	NA	NA	NA	
26493 NA Workman's Compensation - Instructional Support	\$4,361	\$0	\$0	\$0	NA	NA	NA	
26493 NA Workman's Compensation - Overhead and Operational	\$7,562	\$0	\$0	\$0	NA	NA	NA	
26493 NA Workman's Compensation - Non Operational	\$1,049	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Academic Achievement	\$1,185,180	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Instructional Support	\$147,119	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Overhead and Operational	\$207,326	\$0	\$0	\$0	NA	NA	NA	
26494 NA Group Insurance - Non Operational	\$34,178	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Academic Achievement	\$1,233	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Instructional Support	\$175	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Overhead and Operational	\$176	\$0	\$0	\$0	NA	NA	NA	
26496 NA Unemployment Compensation - Non Operational	\$43	\$0	\$0	\$0	NA	NA	NA	
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$129,119	\$0	\$0	\$0	NA	NA	NA	
26498 NA Severance / Early Retirement Pay - Instructional Support	\$18,196	\$0	\$0	\$0	NA	NA	NA	
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$17,924	\$0	\$0	\$0	NA	NA	NA	
26498 NA Severance / Early Retirement Pay - Non Operational	\$4,159	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$2,482,103	\$0	\$0	\$0	NA	NA	NA
Not Categorized								
60120 NA Transfer to Self Insurance	\$0	\$1,423,003	\$0	\$0	NA	-100.0%	NA	
Not Categorized Total		\$0	\$1,423,003	\$0	\$0	NA	NA	NA