

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Paoli Community School Corp (6155)**

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	\$5,152,734	\$4,902,389	\$4,723,607	\$4,751,287	-2.0%	0.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,048,525	\$1,180,952	\$1,189,907	\$1,269,187	4.9%	6.7%
Group Health Insurance	222	\$946,130	\$991,146	\$912,947	\$904,719	-1.1%	-0.9%
Non - Certified Salaries	120	\$488,116	\$486,787	\$472,298	\$503,019	0.8%	6.5%
Teacher Retirement Fund, After 7-1-95	216	\$316,129	\$375,991	\$316,609	\$347,581	2.4%	9.8%
Social Security Certified	212	\$392,114	\$348,428	\$337,093	\$343,608	-3.2%	1.9%
Textbooks	630	\$294,087	\$105,596	\$331,676	\$175,374	-12.1%	-47.1%
Severance/Early Retirement Pay	213	\$209,427	\$226,648	\$207,334	\$157,989	-6.8%	-23.8%
Operational Supplies	611	\$185,062	\$176,137	\$119,045	\$92,285	-16.0%	-22.5%
Professional Development	748	\$0	\$0	\$11,702	\$85,287	NA	628.8%
Nonlicensed Employees	136	\$48,135	\$60,009	\$66,584	\$76,228	12.2%	14.5%
Public Employees Retirement Fund	214	\$63,488	\$70,365	\$60,863	\$68,097	1.8%	11.9%
Content	747	\$0	\$0	\$0	\$51,680	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$84,180	\$73,538	\$50,486	\$45,913	-14.1%	-9.1%
Social Security Noncertified	211	\$38,352	\$39,631	\$37,815	\$41,402	1.9%	9.5%
Awards	875	\$0	\$0	\$0	\$33,550	NA	NA
Licensed Employees	135	\$59,208	\$26,997	\$52,632	\$31,574	-14.5%	-40.0%
Other Professional and Technical Services	319	\$14,940	\$22,330	\$38,750	\$28,105	17.1%	-27.5%
Dues and Fees	810	\$50,065	\$7,880	\$6,560	\$27,387	-14.0%	317.5%
Workers Compensation Insurance	225	\$27,059	\$28,369	\$17,874	\$23,905	-3.1%	33.7%
Instructional Programs Improvement Services	312	\$4,350	\$4,972	\$6,080	\$10,178	23.7%	67.4%
Travel	580	\$12,506	\$17,117	\$28,130	\$10,012	-5.4%	-64.4%
Equipment	730	\$169,679	\$180,408	\$106,851	\$7,231	-54.6%	-93.2%
Library Books	640	\$2,963	\$2,594	\$2,171	\$3,376	3.3%	55.5%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$1,962	NA	NA
Unemployment Insurance	230	\$9,833	\$81	\$0	\$933	-44.5%	NA
Other Supplies and Materials	615, 660 - 689	\$1,547	\$1,745	\$8,404	\$912	-12.4%	-89.1%
Periodicals	650	\$698	\$399	\$249	\$482	-8.9%	93.6%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$218	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$119	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$983	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$383	-\$86	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$2,114	\$3,449	\$0	NA	-100.0%
Rentals	440	\$400	\$300	\$0	\$0	-100.0%	NA
Sub Awards/Grants to Non Gov. Units < \$25,000	940	-\$200	\$0	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$9,620,894</b>	<b>\$9,332,838</b>	<b>\$9,109,116</b>	<b>\$9,093,599</b>	<b>-1.4%</b>	<b>-0.2%</b>
<b>Student Instructional Support</b>							

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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
Certified Salaries	110	\$582,238	\$663,436	\$642,252	\$709,191	5.1%	10.4%
Non - Certified Salaries	120	\$226,088	\$207,641	\$199,142	\$226,467	0.0%	13.7%
Group Health Insurance	222	\$103,339	\$147,387	\$167,355	\$164,560	12.3%	-1.7%
Teacher Retirement Fund, After 7-1-95	216	\$38,411	\$55,643	\$51,736	\$56,929	10.3%	10.0%
Social Security Certified	212	\$43,503	\$50,209	\$47,630	\$52,155	4.6%	9.5%
Public Employees Retirement Fund	214	\$25,601	\$28,386	\$25,766	\$30,130	4.2%	16.9%
Severance/Early Retirement Pay	213	\$14,520	\$10,349	\$33,187	\$20,149	8.5%	-39.3%
Social Security Noncertified	211	\$16,471	\$14,627	\$13,786	\$16,185	-0.4%	17.4%
Operational Supplies	611	\$26,782	\$23,172	\$25,323	\$9,107	-23.6%	-64.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,933	\$8,190	\$4,660	\$4,985	-4.3%	7.0%
Travel	580	\$8,308	\$6,565	\$3,635	\$4,590	-13.8%	26.3%
Workers Compensation Insurance	225	\$3,572	\$4,630	\$3,025	\$4,093	3.5%	35.3%
Postage and Postage Machine Rental	532	\$1,822	\$1,332	\$4,116	\$3,661	19.1%	-11.0%
Dues and Fees	810	\$0	\$0	\$650	\$475	NA	-26.9%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$94	NA	NA
Equipment	730	\$1,127	\$2,018	\$2,755	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,097,715</b>	<b>\$1,223,583</b>	<b>\$1,225,018</b>	<b>\$1,302,770</b>	<b>4.4%</b>	<b>6.3%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$846,655	\$870,157	\$886,053	\$896,376	1.4%	1.2%
Student Transportation Services	510	\$493,159	\$503,901	\$493,672	\$494,885	0.1%	0.2%
Light and Power - Other Than Heating and Cooling	625	\$293,910	\$316,026	\$318,861	\$350,972	4.5%	10.1%
Food Purchases	614	\$328,260	\$358,960	\$326,531	\$341,967	1.0%	4.7%
Operational Supplies	611	\$174,409	\$203,621	\$184,705	\$220,474	6.0%	19.4%
Group Health Insurance	222	\$204,978	\$199,907	\$214,637	\$195,220	-1.2%	-9.0%
Certified Salaries	110	\$107,837	\$116,727	\$103,922	\$108,996	0.3%	4.9%
Public Employees Retirement Fund	214	\$94,736	\$101,962	\$101,220	\$104,805	2.6%	3.5%
Other Professional and Technical Services	319	\$7,581	\$3,541	\$8,885	\$79,492	79.9%	794.7%
Vehicles	731	\$73,740	\$45,756	\$78,873	\$78,852	1.7%	0.0%
Social Security Noncertified	211	\$72,408	\$72,768	\$75,772	\$77,985	1.9%	2.9%
Pre-2008 Object Code - Temporary Salaries	130	\$39,587	\$45,375	\$49,089	\$73,568	16.8%	49.9%
Insurance	520	\$80,682	\$93,657	\$57,499	\$69,990	-3.5%	21.7%
Gasoline and Lubricants	613	\$96,319	\$91,777	\$85,477	\$66,765	-8.8%	-21.9%
Repairs and Maintenance Services	430	\$59,350	\$58,269	\$88,077	\$59,185	-0.1%	-32.8%
Heating and Cooling for Buildings - Gas	622	\$53,562	\$69,152	\$72,776	\$57,224	1.7%	-21.4%
Water and Sewage	411	\$97,900	\$68,716	\$53,003	\$52,601	-14.4%	-0.8%
Equipment	730	\$22,122	\$25,546	\$40,520	\$31,327	9.1%	-22.7%
Dues and Fees	810	\$19,687	\$9,763	\$8,520	\$22,355	3.2%	162.4%
Telephone	531	\$3,885	\$14,796	\$7,682	\$19,885	50.4%	158.9%

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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
Board Member Compensation	115	\$15,736	\$20,208	\$14,868	\$15,116	-1.0%	1.7%
Teacher Retirement Fund, After 7-1-95	216	\$1,599	\$2,128	\$11,826	\$12,883	68.5%	8.9%
Removal of Refuse and Garbage	412	\$7,418	\$7,815	\$7,138	\$8,895	4.6%	24.6%
Social Security Certified	212	\$8,171	\$8,488	\$8,056	\$8,256	0.3%	2.5%
Travel	580	\$4,843	\$3,147	\$4,908	\$6,509	7.7%	32.6%
Workers Compensation Insurance	225	\$6,159	\$9,779	\$4,881	\$6,236	0.3%	27.8%
Tires and Repairs	612	\$2,488	\$1,611	\$2,488	\$5,480	21.8%	120.2%
Bank Service Charges	871	\$2,195	\$2,911	\$2,941	\$3,039	8.5%	3.3%
Advertising	540	\$2,057	\$2,134	\$1,894	\$2,377	3.7%	25.5%
Board of Education Services	318	\$2,590	\$4,111	\$2,375	\$2,095	-5.2%	-11.8%
Miscellaneous Objects	876 - 899	\$651,427	\$2,691	\$1,482	\$1,666	-77.5%	12.4%
Official Bond Premiums	525	\$1,300	\$1,000	\$1,000	\$1,000	-6.3%	0.0%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$747	NA	NA
Rentals	440	\$11,913	\$4,437	\$1,542	\$248	-62.0%	-83.9%
Improvements Other Than Buildings	715	\$0	\$112	\$126	\$145	NA	15.0%
Postage and Postage Machine Rental	532	\$2,274	\$2,633	\$3,177	\$56	-60.3%	-98.2%
Other Supplies and Materials	615, 660 - 689	\$1,300	\$2,935	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$16	\$0	NA	-100.0%
Other Purchased Services	593	\$0	\$573	\$0	\$0	NA	NA
Unemployment Insurance	230	\$5,126	-\$5,126	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$3,897,361</b>	<b>\$3,341,962</b>	<b>\$3,324,490</b>	<b>\$3,477,673</b>	<b>-2.8%</b>	<b>4.6%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$623,624	\$628,624	\$628,624	\$633,324	0.4%	0.7%
Interest	832	\$695,366	\$659,791	\$622,367	\$560,586	-5.2%	-9.9%
Buildings	720	\$353,815	\$444,958	\$370,878	\$410,990	3.8%	10.8%
Other Professional and Technical Services	319	\$26,553	\$58,159	\$71,662	\$218,085	69.3%	204.3%
Certified Salaries	110	\$90,028	\$109,293	\$98,871	\$99,439	2.5%	0.6%
Non - Certified Salaries	120	\$86,078	\$86,723	\$85,516	\$81,952	-1.2%	-4.2%
Content	747	\$5,022	\$31,176	\$54,653	\$73,707	95.7%	34.9%
Equipment	730	\$1,303	\$74,654	\$151,582	\$64,299	165.0%	-57.6%
Operational Supplies	611	\$15,827	\$16,404	\$21,442	\$55,929	37.1%	160.8%
Improvements Other Than Buildings	715	\$969	\$11,394	\$11,285	\$39,574	152.8%	250.7%
Repairs and Maintenance Services	430	\$0	\$19,389	\$3,674	\$34,816	NA	847.6%
Dues and Fees	810	\$150	\$2,140	\$1,190	\$13,450	207.7%	1030.3%
Nonlicensed Employees	136	\$15,622	\$12,675	\$12,472	\$11,190	-8.0%	-10.3%
Teacher Retirement Fund, After 7-1-95	216	\$8,999	\$10,869	\$9,727	\$10,064	2.8%	3.5%
Licensed Employees	135	\$9,003	\$9,308	\$12,293	\$8,538	-1.3%	-30.5%
Social Security Certified	212	\$7,576	\$8,862	\$8,514	\$8,261	2.2%	-3.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Paoli Community School Corp (6155)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Social Security Noncertified	211	\$7,578	\$7,651	\$6,938	\$7,018	-1.9%	1.2%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$2,750	NA	NA
Awards	875	\$39,800	\$68,800	\$33,100	\$2,550	-49.7%	-92.3%
Rentals	440	\$1,000	\$1,000	\$1,200	\$1,200	4.7%	0.0%
Group Health Insurance	222	\$0	\$0	\$0	\$439	NA	NA
Other Purchased Services	593	\$0	\$150	\$150	\$350	NA	133.3%
Other Supplies and Materials	615. 660 - 689	\$963	\$0	\$70	\$243	-29.1%	247.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$171	\$164	\$137	\$151	-3.2%	9.9%
Public Employees Retirement Fund	214	\$17	\$4,994	\$0	\$11	-9.9%	NA
Miscellaneous Objects	876 - 899	\$11,301	\$166	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$2,000,763</b>	<b>\$2,267,343</b>	<b>\$2,206,344</b>	<b>\$2,338,915</b>	<b>4.0%</b>	<b>6.0%</b>
<b>Grand Total</b>		<b>\$16,616,733</b>	<b>\$16,165,726</b>	<b>\$15,864,968</b>	<b>\$16,212,956</b>	<b>-0.6%</b>	<b>2.2%</b>