

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Perry Central Com Schools Corp (6325)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$293,346	\$340,247	\$250,187	\$223,203	-6.60%	-10.79%
Non - Certified Salaries	120	\$511,183	\$468,766	\$146,405	\$170,310	-24.03%	16.33%
Group Health Insurance	222	\$144,720	\$104,805	\$86,418	\$86,418	-12.09%	0.00%
Operational Supplies	611	\$47,732	\$34,199	\$40,629	\$50,811	1.58%	25.06%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,881	\$22,774	\$20,484	\$20,484	-0.48%	0.00%
Public Employees Retirement Fund	214	\$68,170	\$15,736	\$30,461	\$18,997	-27.34%	-37.63%
Social Security Certified	212	\$21,409	\$25,335	\$17,978	\$16,657	-6.08%	-7.35%
Social Security Noncertified	211	\$36,879	\$23,462	\$9,839	\$11,858	-24.70%	20.52%
Other Group Insurance Authorized by Statute	224	\$15,560	\$14,936	\$8,552	\$8,552	-13.90%	0.00%
Travel	580	\$6,629	\$5,138	\$6,290	\$7,289	2.40%	15.87%
Dues and Fees	810	\$1,848	\$1,539	\$3,861	\$4,202	22.80%	8.83%
Group Life Insurance	221	\$2,411	\$2,541	\$2,589	\$2,823	4.02%	9.04%
Other Employee Benefits	241 - 290	\$2,702	\$2,913	\$939	\$939	-23.22%	0.00%
Postage and Postage Machine Rental	532	\$74	\$39	\$10	\$13	-35.28%	28.92%
Teacher Retirement Fund, After 7-1-95	216	\$6,784	\$232	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$78,225	\$57,209	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,258,552</b>	<b>\$1,119,870</b>	<b>\$624,642</b>	<b>\$622,557</b>	<b>-16.14%</b>	<b>-0.33%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,450,096	\$3,590,306	\$3,689,378	\$3,667,149	1.54%	-0.60%
Group Health Insurance	222	\$1,107,586	\$983,398	\$1,006,242	\$1,033,777	-1.71%	2.74%
Non - Certified Salaries	120	\$323,106	\$484,421	\$614,868	\$633,979	18.35%	3.11%
Severance/Early Retirement Pay	213	\$403,736	\$432,304	\$403,214	\$362,761	-2.64%	-10.03%
Social Security Certified	212	\$263,064	\$269,307	\$277,409	\$268,612	0.52%	-3.17%
Operational Supplies	611	\$372,482	\$289,967	\$393,229	\$182,442	-16.34%	-53.60%
Teacher Retirement Fund, After 7-1-95	216	\$150,163	\$138,835	\$153,342	\$155,029	0.80%	1.10%
Teacher Retirement Fund, Prior to 7-1-95	215	\$116,203	\$111,329	\$125,933	\$128,768	2.60%	2.25%
Repairs and Maintenance Services	430	\$81,841	\$124,977	\$72,426	\$92,607	3.14%	27.86%
Other Group Insurance Authorized by Statute	224	\$83,565	\$85,064	\$100,545	\$90,386	1.98%	-10.10%
Other Employee Benefits	241 - 290	\$68,716	\$87,365	\$81,327	\$86,348	5.88%	6.17%
Pre-2008 Object Code - Temporary Salaries	130	\$74,122	\$68,717	\$69,473	\$84,011	3.18%	20.93%

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Public Employees Retirement Fund	214	\$21,820	\$37,714	\$48,505	\$74,612	35.98%	53.83%
Other Purchased Services	593	\$61,172	\$27,818	\$17,605	\$66,319	2.04%	276.70%
Social Security Noncertified	211	\$28,729	\$39,610	\$50,217	\$54,972	17.61%	9.47%
Instruction Services	311	\$98,244	\$71,620	\$81,241	\$38,290	-20.99%	-52.87%
Computer Hardware	741	\$80,405	\$120,759	\$76,883	\$37,478	-17.37%	-51.25%
Other Professional and Technical Services	319	\$17,286	\$143,519	\$17,018	\$30,758	15.50%	80.74%
Textbooks	630	\$519	\$22,572	\$6,490	\$25,154	163.79%	287.59%
Travel	580	\$21,022	\$17,494	\$16,099	\$18,139	-3.62%	12.68%
Equipment	730	\$51,015	\$684	\$56,395	\$16,944	-24.09%	-69.96%
Group Life Insurance	221	\$13,008	\$12,939	\$15,470	\$15,180	3.94%	-1.87%
Library Books	640	\$2,509	\$3,420	\$478	\$2,767	2.48%	478.98%
Periodicals	650	\$170	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$200	\$70	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$141	\$78	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$403	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,469	\$5,271	\$7,728	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$6,892,791</b>	<b>\$7,169,558</b>	<b>\$7,381,514</b>	<b>\$7,166,482</b>	<b>0.98%</b>	<b>-2.91%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$881,720	\$1,025,795	\$1,060,036	\$1,115,783	6.06%	5.26%
Group Health Insurance	222	\$266,249	\$261,129	\$300,225	\$293,536	2.47%	-2.23%
Food Purchases	614	\$237,566	\$252,237	\$132,082	\$292,937	5.38%	121.78%
Operational Supplies	611	\$337,939	\$291,555	\$409,496	\$236,346	-8.55%	-42.28%
Certified Salaries	110	\$185,645	\$191,128	\$196,144	\$200,766	1.98%	2.36%
Light and Power - Other Than Heating and Cooling	625	\$197,122	\$203,187	\$190,389	\$180,045	-2.24%	-5.43%
Vehicles	731	\$166,128	\$171,262	\$163,306	\$105,112	-10.81%	-35.63%
Insurance	520	\$100,417	\$0	\$94,000	\$103,198	0.69%	9.79%
Social Security Noncertified	211	\$66,343	\$72,585	\$73,641	\$82,691	5.66%	12.29%
Public Employees Retirement Fund	214	\$70,317	\$74,269	\$60,054	\$69,348	-0.35%	15.48%
Water and Sewage	411	\$55,702	\$59,494	\$39,552	\$38,886	-8.59%	-1.68%
Other Group Insurance Authorized by Statute	224	\$48,521	\$28,383	\$32,418	\$31,829	-10.00%	-1.82%
Heating and Cooling for Buildings - Gas	622	\$33,831	\$70,945	\$55,997	\$25,660	-6.68%	-54.18%
Repairs and Maintenance Services	430	\$24,435	\$12,987	\$26,436	\$25,009	0.58%	-5.40%

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**Perry Central Com Schools Corp (6325)**

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Dues and Fees	810	\$7,085	\$12,627	\$21,992	\$17,090	24.62%	-22.29%
Removal of Refuse and Garbage	412	\$19,708	\$15,400	\$16,624	\$15,250	-6.21%	-8.26%
Other Purchased Services	593	\$3,787	\$23,556	\$0	\$14,826	40.67%	NA
Social Security Certified	212	\$13,627	\$14,068	\$13,982	\$14,774	2.04%	5.67%
Travel	580	\$11,690	\$20,223	\$20,300	\$14,471	5.48%	-28.71%
Telephone	531	\$6,108	\$7,705	\$13,215	\$10,158	13.56%	-23.13%
Tires and Repairs	612	\$20,574	\$3,609	\$3,297	\$9,753	-17.02%	195.81%
Board Member Compensation	115	\$3,000	\$4,000	\$3,046	\$9,000	31.61%	195.45%
Teacher Retirement Fund, After 7-1-95	216	\$11,359	\$8,943	\$8,943	\$8,943	-5.80%	0.00%
Group Life Insurance	221	\$6,530	\$7,025	\$7,702	\$7,725	4.29%	0.29%
Advertising	540	\$1,732	\$1,756	\$1,070	\$5,915	35.95%	452.98%
Equipment	730	\$726	\$50,000	\$298	\$5,603	66.68%	1777.66%
Postage and Postage Machine Rental	532	\$2,617	\$3,516	\$2,103	\$3,231	5.42%	53.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,579	\$2,820	\$2,820	\$2,820	-5.79%	0.00%
Other Employee Benefits	241 - 290	\$2,012	\$1,171	\$2,340	\$2,784	8.46%	18.97%
Board of Education Services	318	\$2,616	\$1,106	\$3,016	\$786	-25.96%	-73.93%
Entertainment	240	\$125	\$235	\$587	\$476	39.69%	-18.91%
Other Purchased Property Services	490 - 499	\$722	\$45	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$38,068	\$0	\$0	NA	NA
Workers Compensation Insurance	225	\$0	\$103,778	\$8,723	\$0	NA	-100.00%
Gasoline and Lubricants	613	\$13,041	\$9,419	\$150	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$7,630	\$8,519	\$7,012	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$0	\$0	\$39,550	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>		<b>\$2,810,201</b>	<b>\$3,052,545</b>	<b>\$3,010,548</b>	<b>\$2,944,751</b>	<b>1.18%</b>	<b>-2.19%</b>
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**Non Operational**

Redemption of Principal	831	\$110,000	\$733,000	\$457,500	\$486,269	45.00%	6.29%
Interest	832	\$99,755	\$440,844	\$257,804	\$164,217	13.27%	-36.30%
Operational Supplies	611	\$142,816	\$123,265	\$192,138	\$163,764	3.48%	-14.77%
Certified Salaries	110	\$59,151	\$123,057	\$181,813	\$138,660	23.74%	-23.74%
Non - Certified Salaries	120	\$63,245	\$76,651	\$109,089	\$122,758	18.03%	12.53%
Equipment	730	\$42,122	\$91,065	\$66,703	\$111,773	27.63%	67.57%
Other Professional and Technical Services	319	\$25,205	\$52,250	\$55,608	\$95,947	39.68%	72.54%

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Group Health Insurance	222	\$13,512	\$23,104	\$16,558	\$26,364	18.19%	59.22%
Social Security Certified	212	\$4,542	\$9,472	\$14,841	\$8,983	18.59%	-39.47%
Social Security Noncertified	211	\$4,875	\$5,762	\$8,034	\$8,806	15.93%	9.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,806	\$2,248	\$1,629	\$8,162	30.59%	401.08%
Rentals	440	\$5,746	\$7,292	\$6,337	\$7,285	6.11%	14.97%
Other Purchased Services	593	\$285	\$1,244	\$22,924	\$3,286	84.28%	-85.66%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$3,393	\$5,705	\$2,917	NA	-48.87%
Other Employee Benefits	241 - 290	\$2,667	\$1,938	\$5,275	\$2,637	-0.27%	-50.00%
Repairs and Maintenance Services	430	\$0	\$5,521	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$0	\$68,400	\$0	NA	-100.00%
Travel	580	\$190	\$418	\$426	\$0	-100.00%	-100.00%
Other Group Insurance Authorized by Statute	224	\$1,998	\$1,524	\$0	\$0	-100.00%	NA
Board of Education Services	318	\$23,698	\$68,984	\$500	\$0	-100.00%	-100.00%
Public Employees Retirement Fund	214	\$180	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$602,794</b>	<b>\$1,771,031</b>	<b>\$1,471,284</b>	<b>\$1,351,829</b>	<b>22.37%</b>	<b>-8.12%</b>
<b>Grand Total</b>		<b>\$11,564,337</b>	<b>\$13,113,004</b>	<b>\$12,487,989</b>	<b>\$12,085,619</b>	<b>1.11%</b>	<b>-3.22%</b>