

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Lebanon Community School Corp (665)

Lebanon Community School Corp (665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$10,886,090	\$11,506,181	\$11,637,116	\$11,205,451	1%	-4%
Group Health Insurance (222)	\$1,191,955	\$1,302,863	\$1,509,381	\$1,601,780	8%	6%
Noncertified Salaries (120)	\$789,343	\$794,849	\$899,942	\$985,134	6%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$792,299	\$874,953	\$926,021	\$929,125	4%	0%
Social Security-Certified Employee Retirement (212)	\$818,935	\$873,670	\$880,462	\$846,508	1%	-4%
Operational Supplies (611)	\$574,774	\$606,747	\$611,388	\$730,422	6%	19%
Computer Hardware (741)	\$0	\$0	\$0	\$643,200	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$172,824	\$123,600	\$343,725	\$404,895	24%	18%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$362,993	\$243,103	N/A	-33%
Other Purchased Professional and Technical Services (319)	\$194,249	\$223,034	\$203,799	\$202,995	1%	0%
Textbooks (630)	\$341,819	\$345,353	\$488,176	\$178,341	-15%	-63%
Other Employee Benefits (241 to 290)	\$26,138	\$103,944	\$48,957	\$169,754	60%	247%
Licensed Employees Temporary Salaries (135)	\$151,219	\$178,433	\$155,171	\$162,588	2%	5%
Purchased Professional and Technical Pupil Services (313)	\$88,171	\$93,237	\$129,457	\$78,047	-3%	-40%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$109,480	\$96,648	\$90,706	\$73,958	-9%	-18%
Social Security-Noncertified Employee Retirement (211)	\$56,407	\$56,398	\$63,493	\$72,956	7%	15%
Transfer Tuition to Other School Corporations Within the State (561)	\$42,000	\$15,000	\$39,000	\$45,000	2%	15%
Library Books (640)	\$15,865	\$22,102	\$42,213	\$40,062	26%	-5%
Other General Supplies (615, 660 to 689)	\$17,273	\$26,898	\$25,105	\$30,904	16%	23%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$47,768	\$26,400	N/A	-45%
Group Life Insurance (221)	\$21,757	\$19,186	\$14,389	\$12,253	-13%	-15%
Purchased Services; Student Transportation Services (510)	\$26,017	\$2,927	\$13,566	\$9,966	-21%	-27%
Overtime Salaries (140)	\$6,000	\$7,900	\$7,645	\$6,000	0%	-22%
Bank Service Charges (871)	\$0	\$0	\$2,474	\$4,665	N/A	89%
Dues and Fees (810)	\$1,290	\$3,633	\$2,525	\$3,791	31%	50%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$908	\$1,122	\$905	\$1,330	10%	47%
Pre-2008 object code - temporary salaries (header) (130)	\$6,783	\$7,970	\$755	\$1,042	-37%	38%
Travel (580)	\$1,037	\$806	\$5,505	\$721	-9%	-87%
Equipment (730)	\$4,743	\$4,498	\$312	\$0	-100%	-100%
Other Purchased Services (593)	\$25,618	\$4,700	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$1,000	\$0	N/A	-100%
Land and Easements (710)	\$28,692	\$3,309	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$16,391,685	\$17,299,960	\$18,553,949	\$18,710,390	3%	1%
Student Instructional Support						

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Lebanon Community School Corp (665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Certified Salaries (110)	\$1,525,366	\$1,721,454	\$2,524,984	\$2,532,987	14%	0%
Noncertified Salaries (120)	\$441,231	\$466,565	\$560,512	\$545,918	5%	-3%
Group Health Insurance (222)	\$286,787	\$328,177	\$467,608	\$504,782	15%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$99,882	\$124,132	\$203,975	\$213,155	21%	5%
Social Security-Certified Employee Retirement (212)	\$91,437	\$109,596	\$173,338	\$180,900	19%	4%
Other Purchased Professional and Technical Services (319)	\$67,979	\$63,782	\$120,763	\$137,455	19%	14%
Other Employee Benefits (241 to 290)	\$51,467	\$63,385	\$52,674	\$77,147	11%	46%
Operational Supplies (611)	\$6,599	\$11,288	\$22,508	\$76,254	84%	239%
Purchased Professional and Technical Pupil Services (313)	\$88,528	\$72,797	\$50,118	\$49,674	-13%	-1%
Social Security-Noncertified Employee Retirement (211)	\$29,804	\$32,398	\$38,394	\$36,363	5%	-5%
Travel (580)	\$0	\$175	\$17,141	\$16,650	N/A	-3%
Purchased Property Services; Rentals (440)	\$0	\$0	\$14,036	\$12,258	N/A	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,108	\$9,145	\$11,449	\$11,349	6%	-1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$11,132	\$14,245	\$15,731	\$6,995	-11%	-56%
Computer Hardware (741)	\$0	\$0	\$5,853	\$4,228	N/A	-28%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$469	\$4,076	N/A	> 500%
Equipment (730)	\$0	\$0	\$13,674	\$2,992	N/A	-78%
Group Life Insurance (221)	\$3,754	\$3,193	\$3,138	\$2,869	-7%	-9%
Other Purchased Services (593)	\$0	\$950	\$1,573	\$366	N/A	-77%
Postage and Postage Machine Rental (532)	\$0	\$189	\$719	\$185	N/A	-74%
Other Technology Hardware (746)	\$0	\$0	\$0	\$124	N/A	N/A
Other General Supplies (615, 660 to 689)	\$1,209	\$1,992	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,714,281	\$3,023,463	\$4,298,658	\$4,416,726	13%	3%
Overhead and Operational						
Noncertified Salaries (120)	\$2,961,795	\$3,169,207	\$3,507,944	\$3,726,293	6%	6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$660,760	\$851,397	\$1,252,326	\$1,547,395	24%	24%
Other General Supplies (615, 660 to 689)	\$1,328,748	\$1,419,368	\$1,399,526	\$1,360,242	1%	-3%
Group Health Insurance (222)	\$485,724	\$591,649	\$652,939	\$745,044	11%	14%
Certified Salaries (110)	\$328,370	\$386,569	\$406,167	\$406,167	5%	0%
Heating and Cooling for Buildings - Electricity (621)	\$315,269	\$441,093	\$470,930	\$396,520	6%	-16%
Heating and Cooling for Buildings - Gas (622)	\$361,623	\$311,640	\$350,416	\$341,914	-1%	-2%
Equipment (730)	\$168,776	\$304,415	\$311,394	\$325,716	18%	5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$171,004	\$174,968	\$251,923	\$316,731	17%	26%
Social Security-Noncertified Employee Retirement (211)	\$215,594	\$234,624	\$259,475	\$278,338	7%	7%
Gasoline and Lubricants (613)	\$167,367	\$254,720	\$250,287	\$275,790	13%	10%

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Lebanon Community School Corp (665)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Operational Supplies (611)	\$225,355	\$269,106	\$202,713	\$229,643	0%	13%
Other Employee Benefits (241 to 290)	\$176,613	\$163,287	\$147,349	\$183,542	1%	25%
Workers Compensation Insurance (225)	\$113,768	\$135,724	\$159,797	\$177,362	12%	11%
Light and Power - Other than Heating and Cooling (625)	\$222,689	\$170,978	\$182,049	\$137,097	-11%	-25%
Other Purchased Professional and Technical Services (319)	\$240,165	\$114,085	\$194,459	\$117,490	-16%	-40%
Other Communication Services (533 to 539)	\$81,371	\$97,423	\$86,664	\$98,965	5%	14%
Utility Services Water and Sewage (411)	\$140,404	\$156,978	\$138,113	\$97,221	-9%	-30%
Miscellaneous Objects (876 to 899)	\$21,909	\$23,295	\$12,490	\$50,917	23%	308%
Telephone (531)	\$35,570	\$46,216	\$49,416	\$46,437	7%	-6%
Social Security-Certified Employee Retirement (212)	\$32,898	\$37,036	\$37,416	\$38,157	4%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$24,895	\$29,848	\$31,380	\$37,373	11%	19%
Utility Services Removal of Refuse and Garbage (412)	\$15,498	\$17,342	\$28,270	\$27,010	15%	-4%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$27,079	\$26,664	\$27,153	\$25,769	-1%	-5%
Food Purchases (614)	\$22,971	\$49,415	\$38,493	\$25,144	2%	-35%
Other purchased property services (490 to 499)	\$17,623	\$19,661	\$15,185	\$23,617	8%	56%
Postage and Postage Machine Rental (532)	\$17,236	\$21,946	\$19,821	\$19,222	3%	-3%
Board Members Compensation (115)	\$7,950	\$22,500	\$15,550	\$16,600	20%	7%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$12,884	\$10,213	\$17,208	\$15,891	5%	-8%
Tires and Repairs (612)	\$27,523	\$11,661	\$9,146	\$10,494	-21%	15%
Bank Service Charges (871)	\$9,180	\$9,053	\$7,895	\$8,005	-3%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,946	\$10,233	\$10,320	\$7,388	-5%	-28%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,395	\$5,928	\$6,176	\$6,176	3%	0%
Group Life Insurance (221)	\$8,326	\$7,584	\$6,051	\$5,197	-11%	-14%
Dues and Fees (810)	\$4,200	\$0	\$4,200	\$4,300	1%	2%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$9,436	\$8,103	\$3,010	\$4,153	-19%	38%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$2,852	\$3,637	N/A	28%
Unemployment compensation (230)	\$33,733	\$41,523	\$8,328	\$3,396	-44%	-59%
Technology Related Professional Development (748)	\$1,202	\$0	\$450	\$0	-100%	-100%
Overhead and Operational Total	\$8,709,849	\$9,645,450	\$10,575,280	\$11,140,353	6%	5%
Nonoperational						
Redemption of Principal (831)	\$4,798,386	\$4,011,653	\$3,575,000	\$4,605,303	-1%	29%
Interest on Bonds or Notes (832)	\$1,316,901	\$2,754,584	\$4,130,620	\$3,220,513	25%	-22%
Purchased Property Services; Construction Services (450)	\$87,388	\$3,387,154	\$966,951	\$2,618,225	134%	171%
Purchased Property Services; Repairs and Maintenance Services (430)	\$88,175	\$96,511	\$370,783	\$1,325,323	97%	257%
Certified Salaries (110)	\$349,392	\$448,011	\$467,333	\$446,519	6%	-4%

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Equipment (730)	\$155,773	\$188,459	\$312,495	\$234,908	11%	-25%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$215,588	\$246,834	\$422,796	\$226,661	1%	-46%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$556,488	\$103,326	N/A	-81%
Other Technology Hardware (746)	\$171,328	\$135,983	\$59,515	\$89,088	-15%	50%
Other Purchased Professional and Technical Services (319)	\$0	\$11,200	\$10,032	\$77,238	N/A	> 500%
Social Security-Certified Employee Retirement (212)	\$26,636	\$33,514	\$35,807	\$34,024	6%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,577	\$27,643	\$25,865	\$24,971	8%	-3%
Computer Hardware (741)	\$278,367	\$442,416	\$677,177	\$16,183	-51%	-98%
Group Health Insurance (222)	\$6,233	\$16,817	\$11,552	\$11,920	18%	3%
Nonlicensed Employees Temporary Salaries (136)	\$4,858	\$26,659	\$22,706	\$10,161	20%	-55%
Social Security-Noncertified Employee Retirement (211)	\$2,235	\$2,168	\$1,737	\$5,654	26%	226%
Operational Supplies (611)	\$4,819	\$5,802	\$1,673	\$4,600	-1%	175%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$891	\$770	\$690	\$742	-4%	8%
Group Life Insurance (221)	\$153	\$238	\$104	\$83	-14%	-21%
Improvements Other Than Buildings (715)	\$600	\$637	\$299	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$968	\$0	\$0	N/A	N/A
Noncertified Salaries (120)	\$24,362	\$4,385	\$0	\$0	-100%	N/A
Nonoperational Total	\$7,550,663	\$11,842,406	\$11,649,625	\$13,055,441	15%	12%
Grand Total	\$35,366,478	\$41,811,279	\$45,077,511	\$47,322,910	8%	5%