

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
**Biannual Financial Report Data**

**Liberty-Perry Com School Corp (1895)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$1,093,185	\$1,421,815	\$1,441,422	32%	1%
	11200 Middle/Junior High	\$540,860	\$573,336	\$614,232	14%	7%
	11300 High School	\$770,816	\$869,689	\$963,061	25%	11%
	11450 Consumer and Homemaking	\$41,746	\$40,451	\$44,540	7%	10%
	11470 Business Education	\$29,087	\$36,225	\$38,122	31%	5%
	12100 Gifted and Talented	\$37,003	\$5,603	\$16,307	-56%	191%
	12210 Mild Mental Handicap	\$0	\$60,977	\$69,143	n/a	13%
	12230 Mental Handicap	\$0	\$57,420	\$64,681	n/a	13%
	12350 Homebound	\$6,496	\$3,520	\$2,872	-56%	-18%
	12610 Learning Disability - Full Time	\$0	\$298,656	\$119,400	n/a	-60%
	12620 Learning Disability - All Others	\$115,219	\$320,897	\$319,274	177%	-1%
	12710 Equal Opportunity At Risk	\$50,708	\$36,442	\$37,912	-25%	4%
	12810 Special Education Preschool	\$16,733	\$50,829	\$45,410	171%	-11%
	12900 Other Special Programs	\$978	\$12,224	\$18,286	> 500%	50%
	14100 Elementary	\$976	\$0	\$0	-100%	n/a
	14300 High School	\$23,812	\$28,901	\$12,071	-49%	-58%
	16100 Remediation Testing	\$3,206	\$970	\$0	-100%	-100%
	16200 Preventive Remediation	\$16,150	\$0	\$0	-100%	n/a
	21520 Speech Pathology Services	\$12,487	\$40,044	\$35,666	186%	-11%
	21530 Audiology Services	\$12,486	\$39,716	\$35,595	185%	-10%
	22220 School Library	\$104,921	\$114,523	\$121,527	16%	6%
	22230 Audiovisual	\$708	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$9,497	\$1,720	\$1,255	-87%	-27%
	24100 Office of the Principal Services	\$350,987	\$457,427	\$471,055	34%	3%
	25820 Textbooks and Repairs	\$56,366	\$111,910	\$53,015	-6%	-53%
	25870 Materials and Supplies	\$1,422	\$5,972	\$15,881	> 500%	166%
	26497 Teachers Retirement Fund	\$31,132	\$201,409	\$287,103	> 500%	43%
	41100 Transfer Tuition	\$121	\$1,374	\$0	-100%	-100%
	41300 Area Vocational Schools	\$102,605	\$40,793	\$55,029	-46%	35%
	41400 Joint Services and Supply	\$165,327	\$79,119	\$80,033	-52%	1%
<b>Student Academic Achievement Total</b>		<b>\$3,595,034</b>	<b>\$4,911,964</b>	<b>\$4,962,895</b>	<b>38%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$141,973	\$160,004	\$173,263	22%	8%
	21340 Nurse Services	\$21,509	\$50,840	\$55,106	156%	8%
	21420 Psychological Testing	\$0	\$0	\$0	n/a	n/a
	21610 Service Area Direction	\$46,081	\$65,669	\$60,391	31%	-8%
	22110 Service Area Direction	\$25,264	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$5,256	\$0	\$0	-100%	n/a

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	22130 Instructional Staff Training Services	\$108,011	\$172,855	\$209,847	94%	21%
	22190 Instructional Staff Training Services - Other	\$160	\$0	\$0	-100%	n/a
	23120 Service Area Assistants	\$14,247	\$12,500	\$12,656	-11%	1%
	23190 Other Governing Body Services	\$919	\$3,667	\$3,504	281%	-4%
	23210 Office of the Superintendent	\$154,740	\$158,132	\$166,844	8%	6%
	23220 Community Relations	\$0	\$0	\$4,100	n/a	n/a
	26450 Health Services	\$2,000	\$6,600	\$6,620	231%	0%
<b>Student Instructional Support Total</b>		<b>\$520,159</b>	<b>\$630,266</b>	<b>\$692,330</b>	<b>33%</b>	<b>10%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$362	\$1,822	\$975	170%	-46%
	23160 Promotion Expenses	\$3,415	\$11,900	\$11,156	227%	-6%
	23230 Staff Relations and Negotiations	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$177	\$270	\$526	197%	94%
	25296 Cash Change	\$150	\$200	\$300	100%	50%
	25299 Other	\$0	\$0	\$13	n/a	n/a
	25420 Maintenance of Buildings	\$659,740	\$726,764	\$790,207	20%	9%
	25430 Maintenance of Grounds	\$1,486	\$567	\$4,176	181%	> 500%
	25440 Maintenance of Equipment	\$78,654	\$149,427	\$85,961	9%	-42%
	25450 Vehicle Maintenance (other than buses)	\$0	\$22,845	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$12,164	\$73,821	\$56,562	365%	-23%
	25510 Service Area Direction	-\$46,251	\$99,235	\$77,703	n/a	-22%
	25520 Vehicle Operation	\$42,476	\$201,132	\$216,362	409%	8%
	25530 Monitoring Services	\$30	\$8,840	\$3,534	> 500%	-60%
	25540 Vehicle Servicing and Maintenance	\$30,674	\$112,340	\$120,393	292%	7%
	25550 Purchase of School Buses	\$0	\$186,560	\$192,100	n/a	3%
	25560 Insurance on Buses	\$2,113	\$0	\$0	-100%	n/a
	25580 Contracted Transportation Services	\$275,992	\$464	\$100	-100%	-78%
	25590 Other Pupil Transportation Services	\$551	\$1,919	\$1,129	105%	-41%
	25591 Bus Driver Training	\$0	\$65	\$0	n/a	-100%
	25610 Service Area Direction	\$5,841	\$21,924	\$22,166	279%	1%
	25620 Food Preparation and Dispensing	\$145,041	\$196,728	\$183,573	27%	-7%
	25640 Food Purchases	\$139,328	\$162,617	\$169,827	22%	4%
	25920 Ditch Assessments	\$30	\$40	\$0	-100%	-100%
	25950 Other Assessments	\$0	\$0	\$19	n/a	n/a
	26495 Official Bonds	\$200	\$400	\$0	-100%	-100%
	26499 Other	\$0	\$36,468	\$53,053	n/a	45%
	32000 Community Recreation	\$4,859	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$56,114	\$75,433	\$78,932	41%	5%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$0	\$2	n/a	n/a

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<b>Overhead and Operational Total</b>		<b>\$1,413,144</b>	<b>\$2,091,781</b>	<b>\$2,068,767</b>	<b>46%</b>	<b>-1%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$0	\$2,926	\$7,045	n/a	141%
	25340 Educational Specifications Development	\$0	\$3,500	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$2,723	\$10,421	\$17,512	> 500%	68%
	25351 Building Acquisition/Construction/Improvement	\$19,414	\$97,933	\$111,697	475%	14%
	25352 Energy Savings Contracts	\$0	\$104,950	\$104,950	n/a	0%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$72,569	\$65,472	\$34,851	-52%	-47%
	25390 Other Facilities Acquisition & Construction	\$34,089	\$0	\$600	-98%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$478,850	\$161,902	n/a	-66%
	53100 Buildings, LEASE RENTAL	\$1,233,553	\$656,563	\$654,698	-47%	0%
	59200 Bond Bank Fee	\$0	\$57	\$0	n/a	-100%
<b>Nonoperational Total</b>		<b>\$1,362,348</b>	<b>\$1,420,672</b>	<b>\$1,093,255</b>	<b>-20%</b>	<b>-23%</b>
<b>prorated</b>						
	26491 PERF	\$38,639	\$26,560	\$42,344	10%	59%
	26492 Social Security	\$310,314	\$427,641	\$426,067	37%	0%
	26493 Workmen's Compensation	\$4,353	\$37,848	\$23,432	438%	-38%
	26494 Group Insurance	\$483,037	\$801,801	\$879,914	82%	10%
	26496 Unemployment Compensation	\$1,645	\$5,289	\$9,370	470%	77%
	26498 Severance/Early Retirement Pay	\$93,615	\$89,807	\$109,654	17%	22%
<b>prorated Total</b>		<b>\$931,604</b>	<b>\$1,388,946</b>	<b>\$1,490,781</b>	<b>60%</b>	<b>7%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,328,533	\$6,030,830	\$6,164,822	42%	2%	55.3%	57.7%	59.8%
Student Instructional Support	\$609,970	\$727,329	\$791,205	30%	9%	7.8%	7.0%	7.7%
Overhead and Operational	\$1,521,437	\$2,264,797	\$2,258,746	48%	0%	19.5%	21.7%	21.9%
Nonoperational	\$1,362,348	\$1,420,672	\$1,093,255	-20%	-23%	17.4%	13.6%	10.6%
<b>Grand Total</b>	<b>\$7,822,288</b>	<b>\$10,443,629</b>	<b>\$10,308,028</b>	<b>32%</b>	<b>-1%</b>			

FY1997      FY2006      FY2007

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	Student Instructional Expenditures (Academic Achievement plus Support)	63.1%	64.7%	67.5%		