

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Liberty-Perry Com School Corp (1895)

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| | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$5,543,523 | 53.1% | \$5,776,281 | 51.0% | \$5,111,720 | 49.0% | \$5,012,858 | 46.5% |
| Student Instructional Support | \$996,395 | 9.5% | \$1,170,167 | 10.3% | \$1,304,319 | 12.5% | \$1,365,910 | 12.7% |
| Overhead and Operational Nonoperational | \$2,388,729 | 22.9% | \$2,357,377 | 20.8% | \$2,490,408 | 23.9% | \$2,650,682 | 24.6% |
| Nonoperational | \$1,513,608 | 14.5% | \$2,028,416 | 17.9% | \$1,528,507 | 14.6% | \$1,758,761 | 16.3% |
| Grand Total | \$10,442,254 | | \$11,332,241 | | \$10,434,954 | | \$10,788,211 | |

Student Instructional Expenditures (Academic Achievement plus Support)

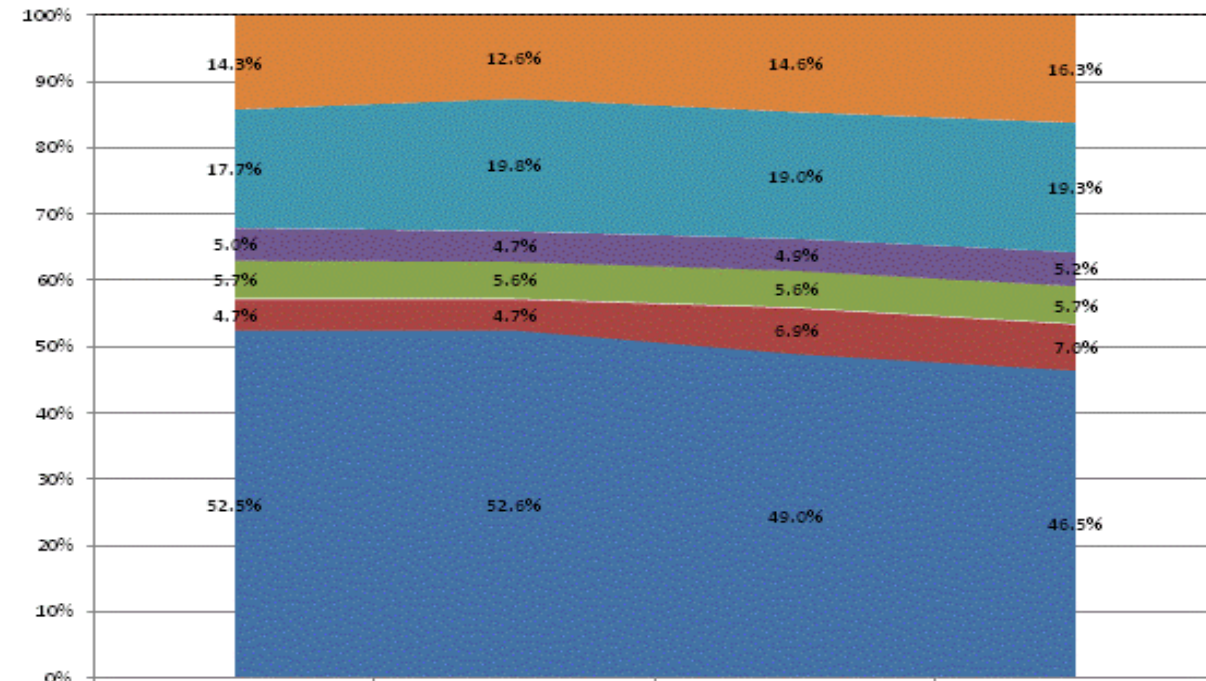
FY 2006
62.6%

FY 2009
61.3%

FY 2013
61.5%

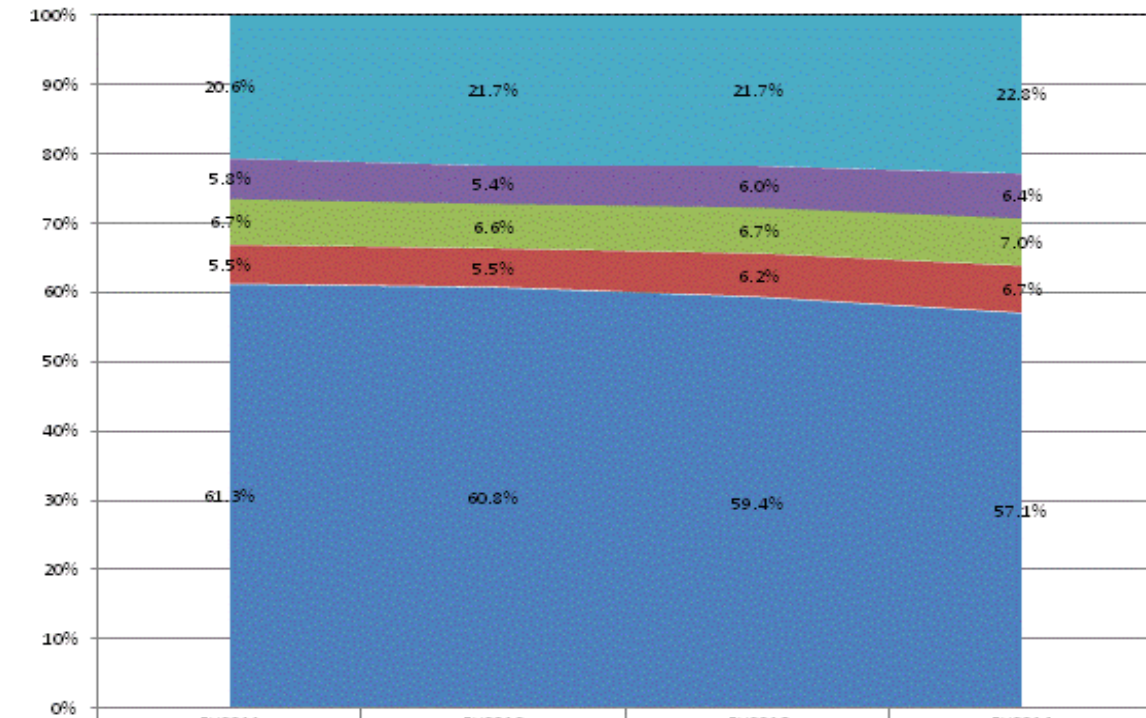
FY 2014
59.1%

All Expenditures



| | | | | |
|-------------------------------------|-------|-------|-------|-------|
| Non-Operational | 14.3% | 12.6% | 14.6% | 16.3% |
| Other Overhead and Operational | 17.7% | 19.8% | 19.0% | 19.3% |
| Corporation Administration | 5.0% | 4.7% | 4.9% | 5.2% |
| School Administration | 5.7% | 5.6% | 5.6% | 5.7% |
| Other Student Instructional Support | 4.7% | 4.7% | 6.9% | 7.0% |
| Student Academic Achievement | 52.5% | 52.6% | 49.0% | 46.5% |

Operational Expenditures Only



| | | | | |
|-------------------------------------|-------|-------|-------|-------|
| Other Overhead and Operational | 20.6% | 21.7% | 21.7% | 22.8% |
| Corporation Administration | 5.8% | 5.4% | 6.0% | 6.4% |
| School Administration | 6.7% | 6.6% | 6.7% | 7.0% |
| Other Student Instructional Support | 5.5% | 5.5% | 6.2% | 6.7% |
| Student Academic Achievement | 61.3% | 60.8% | 59.4% | 57.1% |

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|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$196,139 | \$227,741 | \$222,545 | N/A | 13% | -2% |
| 11100 Regular Programs; Elementary | \$1,421,815 | \$1,874,086 | \$1,378,759 | \$1,388,239 | -2% | -26% | 1% |
| 11200 Regular Programs; Middle/Junior High | \$573,336 | \$884,289 | \$997,038 | \$983,425 | 72% | 11% | -1% |
| 11300 Regular Programs; High School | \$869,689 | \$1,341,541 | \$1,334,502 | \$1,284,350 | 48% | -4% | -4% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$0 | \$23,876 | N/A | N/A | N/A |
| 11450 Vocational Education; Consumer and Homemaking | \$40,451 | \$54,360 | \$71,399 | \$73,223 | 81% | 35% | 3% |
| 11470 Vocational Education; Business Education | \$36,225 | \$99,717 | \$75,794 | \$63,771 | 76% | -36% | -16% |
| 12110 Gifted And Talented; Gifted and Talented | \$5,603 | \$32,612 | \$0 | \$0 | -100% | -100% | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$60,977 | \$67,448 | \$1,521 | \$606 | -99% | -99% | -60% |
| 12230 Mental Disabilities; Severe Mental Disabilities | \$57,420 | \$57,910 | \$54,722 | \$53,950 | -6% | -7% | -1% |
| 12350 Physical Impairment; Homebound | \$3,520 | \$5,727 | \$7,998 | \$4,373 | 24% | -24% | -45% |
| 12610 Learning Disability | \$619,553 | \$576,524 | \$463,535 | \$434,329 | -30% | -25% | -6% |
| 12710 Equal Opportunity At Risk | \$36,442 | \$22,172 | \$24,345 | \$25,067 | -31% | 13% | 3% |
| 12810 Special Education Preschool | \$50,829 | \$40,656 | \$7,792 | \$4,354 | -91% | -89% | -44% |
| 12900 Other Special Programs | \$12,224 | \$16,753 | \$23,252 | \$30,364 | 148% | 81% | 31% |
| 14300 Summer School Programs; High School | \$28,901 | \$13,526 | \$10,287 | \$13,663 | -53% | 1% | 33% |
| 16100 Remediation Testing | \$970 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$40,793 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$79,119 | \$216,456 | \$243,193 | \$242,303 | 206% | 12% | 0% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$172,855 | \$61,312 | \$24,725 | \$6,465 | -96% | -89% | -74% |
| 22220 Library/Media Services; School Library | \$114,523 | \$109,755 | \$95,035 | \$73,443 | -36% | -33% | -23% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$1,720 | \$0 | \$0 | \$6,500 | 278% | N/A | N/A |
| 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$3,076 | \$3,784 | N/A | N/A | 23% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$111,910 | \$79,079 | \$60,257 | \$53,746 | -52% | -32% | -11% |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$0 | \$0 | \$17,557 | N/A | N/A | N/A |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$5,972 | \$26,218 | \$6,751 | \$2,925 | -51% | -89% | -57% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$201,409 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$4,546,258 | \$5,776,281 | \$5,111,720 | \$5,012,858 | 10% | -13% | -2% |
| Student Instructional Support | | | | | | | |
| 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$0 | \$3,366 | \$0 | N/A | N/A | -100% |
| 21220 Guidance Services; Counseling Services | \$160,004 | \$194,045 | \$174,596 | \$192,858 | 21% | -1% | 10% |
| 21340 Health Services; Nurse Services | \$50,840 | \$114,471 | \$79,649 | \$88,705 | 74% | -23% | 11% |
| 21390 Health Services; Other Health Services | \$0 | \$0 | \$241,571 | \$225,874 | N/A | N/A | -6% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$40,044 | \$71,793 | \$76,438 | \$83,080 | 107% | 16% | 9% |
| 21530 Speech Pathology and Audiology Services; Audiology Services | \$39,716 | \$48,412 | \$55,665 | \$57,592 | 45% | 19% | 3% |
| 21810 Special Education Administration; Service Area Direction | \$65,669 | \$98,624 | \$93,433 | \$106,696 | 62% | 8% | 14% |
| 24100 Office of The Principal | \$457,427 | \$642,823 | \$579,602 | \$611,105 | 34% | -5% | 5% |
| Student Instructional Support Total | \$813,699 | \$1,170,167 | \$1,304,319 | \$1,365,910 | 68% | 17% | 5% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$0 | \$714 | \$0 | \$0 | N/A | -100% | N/A |
| 23120 Board of Education; Service Area Assistants | \$12,500 | \$16,408 | \$23,756 | \$23,345 | 87% | 42% | -2% |
| 23150 Board of Education; Legal Services | \$1,822 | \$1,247 | \$1,200 | \$1,210 | -34% | -3% | 1% |
| 23160 Board of Education; Promotion Expenses | \$11,900 | \$1,356 | \$3,278 | -\$955 | -108% | -170% | -129% |
| 23190 Board of Education; Other Governing Body Services | \$3,667 | \$2,449 | \$1,181 | \$1,985 | -46% | -19% | 68% |
| 23210 Executive Administration; Office of The Superintendent | \$158,132 | \$261,521 | \$328,479 | \$358,301 | 127% | 37% | 9% |
| 23220 Executive Administration; Community Relations | \$0 | \$0 | \$1,021 | \$69 | N/A | N/A | -93% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25191 Other Fiscal Services; Refund of Revenue | \$270 | \$787 | \$1,062 | \$1,654 | > 500% | 110% | 56% |

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|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 25196 Other Fiscal Services; Cash Change | \$200 | \$525 | \$300 | \$300 | 50% | -43% | 0% |
| 25199 Other Fiscal Services; Other | \$0 | \$195 | \$302 | \$0 | N/A | -100% | -100% |
| 25300 Printing, Publishing, and Duplicating Services | \$0 | \$1,083 | -\$910 | \$0 | N/A | -100% | N/A |
| 25600 Public Information Services | \$0 | \$0 | \$0 | \$560 | N/A | N/A | N/A |
| 25730 Personnel Services; Personnel Services | \$0 | \$0 | \$0 | \$1,149 | N/A | N/A | N/A |
| 25750 Personnel Services; Health Services | \$6,600 | \$18,970 | \$18,597 | \$10,093 | 53% | -47% | -46% |
| 25810 Administrative Technology Services; Technology Services Supervison And Administration | \$0 | \$58,976 | \$130,671 | \$163,845 | N/A | 178% | 25% |
| 25920 Ditch Assessments | \$40 | \$878 | \$3,330 | \$2,001 | > 500% | 128% | -40% |
| 25990 Other Support Services, Central | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$726,764 | \$874,215 | \$733,302 | \$816,989 | 12% | -7% | 11% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$567 | \$1,015 | \$1,689 | \$2,078 | 266% | 105% | 23% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$149,427 | \$137,530 | \$56,602 | \$56,094 | -62% | -59% | -1% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$400 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$36,468 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$22,845 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$0 | \$26,176 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$73,821 | \$69,071 | \$84,202 | \$94,369 | 28% | 37% | 12% |
| 27010 Student Transportation; Service Area Direction | \$99,235 | \$109,542 | \$87,604 | \$93,460 | -6% | -15% | 7% |
| 27100 Student Transportation; Vehicle Operation | \$201,132 | \$261,016 | \$238,603 | \$244,280 | 21% | -6% | 2% |
| 27200 Student Transportation; Monitoring Services | \$8,840 | \$1,462 | \$11,962 | \$1,908 | -78% | 30% | -84% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$112,340 | \$110,306 | \$124,100 | \$119,506 | 6% | 8% | -4% |
| 27400 Student Transportation; Purchase of School Buses | \$186,560 | \$45 | \$81,598 | \$79,289 | -57% | > 500% | -3% |
| 27500 Student Transportation; Insurance on Buses | \$0 | \$6,378 | \$3,284 | \$13,999 | N/A | 119% | 326% |
| 27700 Student Transportation; Contracted Transportation Services | \$464 | \$100 | \$110 | \$725 | 56% | > 500% | > 500% |
| 27900 Student Transportation; Other Student Transportation Services | \$1,919 | \$1,344 | \$949 | \$1,750 | -9% | 30% | 84% |
| 27910 Student Transportation; Bus Driver Training | \$65 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 31100 Food Services Operations; Service Area Direction | \$21,924 | \$39,848 | \$42,008 | \$49,795 | 127% | 25% | 19% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$196,728 | \$201,330 | \$243,448 | \$238,734 | 21% | 19% | -2% |
| 31400 Food Services Operations; Food Purchases | \$162,617 | \$179,067 | \$268,677 | \$247,974 | 52% | 38% | -8% |
| Overhead and Operational Total | \$2,197,247 | \$2,357,377 | \$2,490,408 | \$2,650,682 | 21% | 12% | 6% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$75,433 | \$91,756 | \$98,593 | \$93,849 | 24% | 2% | -5% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$2,926 | \$5,249 | \$5,835 | \$15,405 | 426% | 193% | 164% |
| 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$3,500 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$108,354 | \$152,084 | \$228,234 | \$301,793 | 179% | 98% | 32% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$104,950 | \$6,119 | \$17,653 | \$5,024 | -95% | -18% | -72% |
| 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$0 | \$51,300 | \$18,379 | \$0 | N/A | -100% | -100% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$65,472 | \$139,067 | \$357,242 | \$178,351 | 172% | 28% | -50% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$0 | \$85,000 | N/A | N/A | N/A |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del | \$478,850 | \$319,996 | \$330,060 | \$172,565 | -64% | -46% | -48% |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$0 | \$71,274 | N/A | N/A | N/A |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$610,688 | \$0 | \$0 | N/A | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$656,563 | \$652,158 | \$472,334 | \$757,000 | 15% | 16% | 60% |
| 53200 Debt Services; Lease Rental; Equipment ; Principal | \$0 | \$0 | \$0 | \$78,501 | N/A | N/A | N/A |
| 59200 Other Debt Services Obligations; Bank Fee | \$57 | \$0 | \$175 | \$0 | -100% | N/A | -100% |
| Nonoperational Total | \$1,496,105 | \$2,028,416 | \$1,528,507 | \$1,758,761 | 18% | -13% | 15% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$26,560 | \$0 | \$0 | \$0 | N/A | N/A | N/A |

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|--|--------------------|----------------|----------------|----------------|------------------------------|------------------------------|------------------------------------|
| 26492 2007 Account Code - Social Security | \$427,641 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$37,847 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$801,801 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$5,289 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$89,807 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$1,388,946 | \$0 | \$0 | \$0 | N/A | N/A | N/A |