

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Liberty-Perry Com School Corp (1895)

Liberty-Perry Com School Corp (1895)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,317,290	\$3,204,389	\$3,225,944	\$3,107,606	-2%	-4%
Group Life Insurance (221)	\$300,243	\$0	\$0	\$480,048	12%	N/A
Noncertified Salaries (120)	\$285,450	\$286,359	\$256,044	\$228,487	-5%	-11%
Social Security-Certified Employee Retirement (212)	\$240,813	\$235,666	\$232,416	\$221,772	-2%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$158,659	\$201,416	\$162,469	\$189,208	5%	16%
Transfer Tuition to Other School Corporations Within the State (561)	\$56,431	\$164,925	\$1,214	\$165,111	31%	> 500%
Licensed Employees Temporary Salaries (135)	\$59,303	\$118,728	\$96,427	\$101,400	14%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$103,758	\$152,843	\$72,934	\$95,508	-2%	31%
Other Employee Benefits (241 to 290)	\$72,569	\$62,613	\$119,363	\$83,956	4%	-30%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$0	\$77,192	N/A	N/A
Operational Supplies (611)	\$102,010	\$96,574	\$50,319	\$58,790	-13%	17%
Purchased Property Services; Cleaning Services (420)	\$35,662	\$164,740	\$60,257	\$53,746	11%	-11%
Public Employees Retirement Fund (214)	\$28,279	\$22,767	\$28,990	\$25,147	-3%	-13%
Purchased Professional and Technnical Staff Services (314)	\$10,718	\$11,984	\$25,793	\$19,356	16%	-25%
Social Security-Noncertified Employee Retirement (211)	\$21,004	\$20,824	\$18,759	\$18,186	-4%	-3%
Textbooks (630)	\$0	\$0	\$0	\$17,557	N/A	N/A
Severance/Early Retirement Pay (213)	\$50,959	\$37,536	\$17,864	\$15,943	-25%	-11%
Nonlicensed Employees Temporary Salaries (136)	\$5,193	\$2,634	\$3,834	\$9,456	16%	147%
Purchased Property Services; Construction Services (450)	\$9,657	\$9,095	\$11,855	\$6,535	-9%	-45%
Distance Learning Equipment (742)	\$0	\$0	\$0	\$6,500	N/A	N/A
Purchased Professional and Technnical Instruction Services (311)	\$11,805	\$12,760	\$9,458	\$6,100	-15%	-36%
Library Books (640)	\$27,076	\$17,850	\$10,476	\$5,701	-32%	-46%
Travel (580)	\$2,900	\$6,187	\$6,585	\$5,509	17%	-16%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,253	\$3,085	\$4,482	\$4,694	10%	5%
Other General Supplies (615, 660 to 689)	\$23,375	\$29,248	\$8,881	\$4,354	-34%	-51%
Dues and Fees (810)	\$1,050	\$2,259	\$2,491	\$2,230	21%	-10%
Purchased Property Services; Rentals (440)	\$1,539	\$1,652	\$1,745	\$1,805	4%	3%
Other Purchased Professional and Technical Services (319)	\$558	\$180	\$85	\$960	15%	> 500%
Purchased Services; Student Transportation Services (510)	\$241	\$980	\$0	\$0	-100%	N/A
Equipment (730)	\$23,206	\$50,581	\$4,932	\$0	-100%	-100%
Transfer Tuition - Other (569)	\$151,485	\$0	\$241,979	\$0	-100%	-100%
Other Purchased Services (593)	\$0	\$62,912	\$0	\$0	N/A	N/A
Group Health Insurance (222)	\$224,029	\$626,668	\$435,484	\$0	-100%	-100%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$2,300	\$640	\$0	N/A	-100%
Periodicals (650)	\$1,001	\$0	\$0	\$0	-100%	N/A

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Student Academic Achievement Total	\$5,329,516	\$5,609,755	\$5,111,720	\$5,012,858	-2%	-2%
Student Instructional Support						
Certified Salaries (110)	\$580,910	\$574,238	\$588,031	\$606,054	1%	3%
Noncertified Salaries (120)	\$194,699	\$203,615	\$202,359	\$209,543	2%	4%
Equipment (730)	\$0	\$191	\$193,015	\$166,183	N/A	-14%
Group Life Insurance (221)	\$70,357	\$0	\$0	\$141,452	19%	N/A
Social Security-Certified Employee Retirement (212)	\$42,439	\$41,904	\$43,908	\$46,196	2%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$34,976	\$44,909	\$38,353	\$41,153	4%	7%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$23,333	\$30,412	N/A	30%
Other Employee Benefits (241 to 290)	\$25,333	\$22,390	\$21,128	\$25,435	0%	20%
Other Purchased Professional and Technical Services (319)	\$143	\$0	\$17,874	\$21,877	252%	22%
Public Employees Retirement Fund (214)	\$13,229	\$14,573	\$22,198	\$21,815	13%	-2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,806	\$20,016	\$16,175	\$16,546	1%	2%
Social Security-Noncertified Employee Retirement (211)	\$13,853	\$14,236	\$14,358	\$15,546	3%	8%
Operational Supplies (611)	\$5,545	\$9,842	\$6,267	\$13,031	24%	108%
Travel (580)	\$150	\$106	\$6,672	\$4,512	134%	-32%
Overtime Salaries (140)	\$683	\$182	\$537	\$2,596	40%	383%
Nonlicensed Employees Temporary Salaries (136)	\$377	\$161	\$51	\$1,694	46%	> 500%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$1,667	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$783	\$409	\$322	\$200	-29%	-38%
Seldom or Non-Recurring Purchases (873)	\$1,650	\$1,683	\$3,366	\$0	-100%	-100%
Group Health Insurance (222)	\$62,234	\$153,345	\$105,711	\$0	-100%	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$663	\$0	N/A	-100%
Student Instructional Support Total	\$1,063,166	\$1,101,798	\$1,304,319	\$1,365,910	6%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$825,847	\$920,947	\$872,486	\$942,017	3%	8%
Food Purchases (614)	\$181,995	\$252,530	\$268,677	\$247,974	8%	-8%
Heating and Cooling for Buildings - Electricity (621)	\$218,749	\$209,658	\$210,355	\$234,345	2%	11%
Certified Salaries (110)	\$178,622	\$172,170	\$178,015	\$187,674	1%	5%
Group Life Insurance (221)	\$137,111	\$0	\$0	\$182,726	7%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$94,190	\$88,633	\$105,621	\$122,595	7%	16%
Gasoline and Lubricants (613)	\$75,501	\$87,882	\$84,420	\$94,099	6%	11%
Operational Supplies (611)	\$109,949	\$100,449	\$98,197	\$91,597	-4%	-7%
Vehicles (731)	\$0	\$116,981	\$81,598	\$79,289	N/A	-3%

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Public Employees Retirement Fund (214)	\$41,658	\$46,283	\$68,332	\$72,704	15%	6%
Social Security-Noncertified Employee Retirement (211)	\$61,850	\$63,569	\$64,859	\$69,778	3%	8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$39,232	\$59,371	\$39,368	\$57,669	10%	46%
Nonlicensed Employees Temporary Salaries (136)	\$34,718	\$31,261	\$39,586	\$53,994	12%	36%
Utility Services Water and Sewage (411)	\$45,844	\$47,110	\$44,722	\$47,435	1%	6%
Telephone (531)	\$25,773	\$29,069	\$26,477	\$31,520	5%	19%
Other Purchased Professional and Technical Services (319)	\$10,391	\$12,826	\$27,841	\$24,619	24%	-12%
Social Security-Certified Employee Retirement (212)	\$15,776	\$16,745	\$17,283	\$19,288	5%	12%
Other Employee Benefits (241 to 290)	\$11,061	\$9,984	\$9,701	\$16,056	10%	66%
Board Members Compensation (115)	\$13,726	\$13,744	\$14,807	\$14,435	1%	-3%
Dues and Fees (810)	\$9,866	\$17,986	\$13,236	\$10,951	3%	-17%
Utility Services Removal of Refuse and Garbage (412)	\$4,943	\$6,631	\$7,239	\$8,440	14%	17%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,305	\$9,407	\$7,530	\$7,908	2%	5%
Travel (580)	\$1,913	\$2,844	\$4,821	\$7,298	40%	51%
Equipment (730)	\$12,306	\$13,762	\$30,448	\$5,130	-20%	-83%
Wireless Equipment (743)	\$3,600	\$5,878	\$2,630	\$3,610	0%	37%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,971	\$3,763	\$3,012	\$3,163	2%	5%
Unemployment compensation (230)	\$5,754	\$1,303	\$295	\$2,097	-22%	> 500%
Miscellaneous Objects (876 to 899)	\$0	\$2,605	\$3,330	\$2,001	N/A	-40%
Advertising (540)	\$2,032	\$1,530	\$1,132	\$1,985	-1%	75%
Tires and Repairs (612)	\$1,226	\$2,299	\$2,662	\$1,675	8%	-37%
Purchased Professional and Technical Board of Education Services (318)	\$2,135	\$605	\$1,200	\$1,210	-13%	1%
Purchased Professional and Technical Staff Services (314)	\$582	\$0	\$192	\$1,150	19%	499%
Purchased Property Services; Rentals (440)	\$1,035	\$1,035	\$1,035	\$1,035	0%	0%
Other General Supplies (615, 660 to 689)	\$1,831	\$3,686	\$4,356	\$939	-15%	-78%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$225	\$790	\$760	\$840	39%	11%
Purchased Professional and Technical Instruction Services (311)	\$0	\$882	\$821	\$616	N/A	-25%
Overtime Salaries (140)	\$182	\$99	\$513	\$510	29%	-1%
Purchased Property Services; Cleaning Services (420)	\$210	\$510	\$480	\$240	3%	-50%
Textbooks (630)	\$208	\$100	\$1,021	\$69	-24%	-93%
Pre-2008 object code - temporary salaries (header) (130)	\$2,400	\$4,418	\$2,500	\$0	-100%	-100%
Late Payments (872)	\$0	\$13	\$123	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$2,195	\$1,366	\$0	\$0	-100%	N/A
Awards (875)	\$310	\$1,068	\$0	\$0	-100%	N/A
Student Transportation Purchased From Another School Corporation Outside The State (512)	\$0	\$350	\$0	\$0	N/A	N/A
Group Health Insurance (222)	\$101,817	\$249,350	\$148,769	\$0	-100%	-100%

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Printing and Binding (550)	\$1,035	\$434	-\$910	\$0	-100%	N/A
Heating and Cooling for Buildings - Gas (622)	\$13,972	\$1,269	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$1,104	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$866	\$867	\$0	N/A	-100%
Improvements Other Than Buildings (715)	\$225	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$2,303,375	\$2,614,062	\$2,490,408	\$2,650,682	4%	6%
Nonoperational						
Redemption of Principal (831)	\$128,333	\$79,559	\$10,894	\$475,519	39%	> 500%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$377,375	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$361,979	\$419,135	\$201,620	\$304,185	-4%	51%
Equipment (730)	\$119,413	\$263,087	\$357,242	\$243,152	19%	-32%
Severance/Early Retirement Pay (213)	\$318,086	\$316,351	\$319,166	\$161,671	-16%	-49%
Interest on Bonds or Notes (832)	\$328,620	\$111,667	\$85,000	\$71,274	-32%	-16%
Noncertified Salaries (120)	\$104,398	\$54,943	\$74,587	\$46,769	-18%	-37%
Certified Salaries (110)	\$33,728	\$32,280	\$34,142	\$40,410	5%	18%
Operational Supplies (611)	\$35,903	\$38,990	\$36,698	\$16,332	-18%	-55%
Other Purchased Professional and Technical Services (319)	\$9,576	\$22,145	\$5,835	\$15,405	13%	164%
Social Security-Noncertified Employee Retirement (211)	\$3,858	\$6,183	\$5,697	\$3,578	-2%	-37%
Social Security-Certified Employee Retirement (212)	\$2,580	\$2,469	\$2,546	\$3,091	5%	21%
Computer Hardware (741)	\$0	\$0	\$7,570	\$0	N/A	-100%
Utility Services Removal of Refuse and Garbage (412)	\$962	\$2,380	\$0	\$0	-100%	N/A
Bank Service Charges (871)	\$0	\$0	\$387,334	\$0	N/A	-100%
Dues and Fees (810)	\$0	\$0	\$175	\$0	N/A	-100%
Nonoperational Total	\$1,447,437	\$1,349,189	\$1,528,507	\$1,758,761	5%	15%
Grand Total	\$10,143,494	\$10,674,804	\$10,434,954	\$10,788,211	2%	3%