

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

Lebanon Community School Corp (0665)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$136,632	\$130,259	\$331,376	n/a	143%	154%
	11100 Regular Programs; Elementary	\$3,160,193	\$4,454,138	\$4,717,534	\$5,455,537	73%	22%	16%	
	11200 Regular Programs; Middle/Junior High	\$1,637,709	\$2,055,621	\$1,999,567	\$2,246,434	37%	9%	12%	
	11300 Regular Programs; High School	\$2,030,237	\$2,362,410	\$2,533,237	\$2,992,764	47%	27%	18%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$55,800	\$104,985	\$68,882	n/a	23%	-34%	
	11410 Vocational Education; Agriculture A	\$0	\$158,719	\$212,392	\$219,118	n/a	38%	3%	
	11440 Vocational Education; Health Occupations	\$0	\$38,255	\$31,658	\$38,208	n/a	0%	21%	
	11450 Vocational Education; Consumer and Homemaking	\$46,462	\$43,851	\$62,335	\$81,234	75%	85%	30%	
	11470 Vocational Education; Business Education	\$0	\$145,429	\$172,846	\$184,853	n/a	27%	7%	
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$51,536	n/a	n/a	n/a	
	11590 Other Vocational Education Programs	\$0	\$1,787	\$1,028	\$60,345	n/a	> 500%	> 500%	
	12100 2007 Account Code - Gifted and Talented	\$21,138	\$14,161	\$15,433	\$9,164	-57%	-35%	-41%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$5,717	n/a	n/a	n/a	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$109,614	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$102,082	\$213,859	\$215,181	\$250,569	145%	17%	16%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$197,815	\$106,894	\$132,557	\$205,259	4%	92%	55%	
	12310 Physical Impairment; Orthopedic Impairment	\$15,746	\$0	\$0	\$0	-100%	n/a	n/a	
	12340 Physical Impairment; Hearing Impairment	\$6,875	\$0	\$0	\$0	-100%	n/a	n/a	
	12350 Physical Impairment; Homebound	\$51,827	\$10,314	\$2,692	\$8,329	-84%	-19%	209%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$114,117	\$167,733	\$179,721	\$247,777	117%	48%	38%	
	12520 Culturally Different; Compensatory	\$283,263	\$54,558	\$13,279	\$0	-100%	-100%	-100%	
	12610 Learning Disability	\$270,186	\$518,414	\$529,718	\$875,018	224%	69%	65%	
	12710 Equal Opportunity At Risk	\$101,913	\$26,342	\$25,708	\$37,440	-63%	42%	46%	
	12810 Special Education Preschool	\$74,779	\$175,566	\$253,052	\$327,272	338%	86%	29%	
	12900 Other Special Programs	\$0	\$47,566	\$26,249	\$24,171	n/a	-49%	-8%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$27,594	\$4,600	\$1,920	\$500	-98%	-89%	-74%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,123	\$0	\$0	\$0	-100%	n/a	n/a	
	14100 Summer School Programs; Elementary	\$0	\$12,940	\$9,673	\$35,155	n/a	172%	263%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$13,718	\$18,619	n/a	n/a	36%	
	14300 Summer School Programs; High School	\$96,767	\$21,837	\$40,721	\$56,732	-41%	160%	39%	
	16100 Remediation Testing	\$50,087	\$18,840	\$4,719	\$8,588	-83%	-54%	82%	
	16200 Preventive Remediation	\$11,974	\$101,171	\$92,978	\$72,087	> 500%	-29%	-22%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$143,553	\$133,864	\$123,011	\$120,552	-16%	-10%	-2%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$58,656	\$83,576	\$72,696	\$114,800	96%	37%	58%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$112,092	\$185,945	\$309,543	\$109,746	-2%	-41%	-65%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$142,584	\$182,707	\$188,543	\$253,933	78%	39%	35%	
	21530 Speech Pathology and Audiology Services; Audiology Services	\$353	\$62,071	\$36,909	\$34,067	> 500%	-45%	-8%	
	22220 Library/Media Services; School Library	\$177,009	\$281,917	\$291,214	\$337,372	91%	20%	16%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,498	\$0	\$0	\$0	-100%	n/a	n/a	
	22290 Library/Media Services; Other Educational Media Services	\$10,402	\$0	\$0	\$0	-100%	n/a	n/a	
	24100 Office of The Principal	\$880,253	\$1,045,755	\$1,145,310	\$1,542,176	75%	47%	35%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$359,560	\$700	\$0	\$0	-100%	-100%	n/a	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$395,377	\$335,959	\$375,438	n/a	-5%	12%	
	26497 2007 Account Code - Teachers Retirement Fund	\$402,712	\$844,630	\$877,030	\$476,191	18%	-44%	-46%	
Student Academic Achievement Total		\$10,599,559	\$14,163,979	\$14,903,374	\$17,386,577	64%	23%	17%	
Student Instructional Support									
	21110 Attendance and Social Work Services; Service Area Direction	\$24,250	\$0	\$0	\$0	-100%	n/a	n/a	
	21130 Attendance and Social Work Services; Social Work Services	\$23,026	\$12,459	\$14,338	\$15,356	-33%	23%	7%	
	21220 Guidance Services; Counseling Services	\$276,888	\$407,591	\$501,934	\$523,311	89%	28%	4%	
	21340 Health Services; Nurse Services	\$63,982	\$116,728	\$126,344	\$143,488	124%	23%	14%	
	21390 Health Services; Other Health Services	\$6,400	\$32,014	\$68,310	\$44,552	> 500%	39%	-35%	
	21420 Psychological Testing	\$0	\$54	\$0	\$180	n/a	234%	n/a	
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$1,021	n/a	n/a	n/a	
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$14,626	n/a	n/a	n/a	
	21990 Other Support Services, Students; Other Student Services	\$0	\$4,895	\$2,446	\$2,699	n/a	-45%	10%	
	22110 Improvement of Instruction; Service Area Direction	\$57,640	\$92,460	\$98,154	\$98,988	72%	7%	1%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$227,008	\$450,895	\$493,251	\$896,049	295%	99%	82%	

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	22130 Improvement of Instruction; Instructional Staff Training	\$25,544	\$21,598	\$28,138	\$27,123	6%	26%	-4%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$17,979	\$13,007	\$1,760	\$0	-100%	-100%	-100%
	23110 Board of Education; Service Area Direction	\$19,282	\$24,832	\$29,150	\$27,132	41%	9%	-7%
	23120 Board of Education; Service Area Assistants	\$39,224	\$45,395	\$46,297	\$47,500	21%	5%	3%
	23210 Executive Administration; Office of The Superintendent	\$251,430	\$374,481	\$372,856	\$514,001	104%	37%	38%
	24900 Other Support Services, School Administration	\$0	\$9,078	\$8,635	\$16,451	n/a	81%	91%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$251,638	\$226,918	\$120,870	n/a	-52%	-47%
Student Instructional Support Total		\$1,032,652	\$1,857,124	\$2,018,532	\$2,493,349	141%	34%	24%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,050	\$66,907	\$35,233	\$17,924	78%	-73%	-49%
	23160 Board of Education; Promotion Expenses	\$2,329	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$99,121	\$99,360	\$151,194	n/a	53%	52%
	25160 Fiscal Services; Financial Accounting	\$9,271	\$1,600	\$1,600	\$1,400	-85%	-13%	-13%
	25191 Other Fiscal Services; Refund of Revenue	\$1,100	\$2,676	\$4,955	\$2,477	125%	-7%	-50%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,295	\$465	\$2,833	n/a	119%	> 500%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$65,691	\$83,540	\$114,705	\$62,616	-5%	-25%	-45%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$35,000	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$25,738	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$71,953	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$3,601	n/a	n/a	n/a
	25910 Judgments	\$0	\$165,940	\$497,819	\$0	n/a	-100%	-100%
	25920 Ditch Assessments	\$0	\$1,787	\$0	\$714	n/a	-60%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$167,072	\$204,044	\$243,609	\$131,762	-21%	-35%	-46%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,873,792	\$2,485,413	\$2,513,803	\$3,170,880	69%	28%	26%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$226,388	\$472,436	\$675,846	\$636,126	181%	35%	-6%
	26499 2007 Account Code - Other	\$175,279	\$166,401	\$160,383	\$72,322	-59%	-57%	-55%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$15,217	\$6,306	\$6,087	\$11,164	-27%	77%	83%
	26600 Operation and Maintenance of Plant Services; Security Services	\$576	\$1,665	\$1,705	\$1,910	231%	15%	12%
	26700 Operation and Maintenance of Plant Services; Insurance	\$96,617	\$179,958	\$157,952	\$125,330	30%	-30%	-21%
	27010 Student Transportation; Service Area Direction	\$61,418	\$78,273	\$80,292	\$81,401	33%	4%	1%
	27100 Student Transportation; Vehicle Operation	\$269,085	\$532,237	\$589,376	\$578,038	115%	9%	-2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$196,371	\$388,817	\$449,734	\$480,471	145%	24%	7%
	27400 Student Transportation; Purchase of School Buses	\$100,820	\$653,951	\$322,358	\$323,477	221%	-51%	0%
	27500 Student Transportation; Insurance on Buses	\$18,175	\$34,858	\$42,164	\$39,501	117%	13%	-6%
	27700 Student Transportation; Contracted Transportation Services	\$175,335	\$121,561	\$115,762	\$11,264	-94%	-91%	-90%
	27900 Student Transportation; Other Student Transportation Services	\$12,410	\$11,633	\$4,376	\$116,180	> 500%	> 500%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$878,235	\$290,924	\$313,040	\$391,226	-55%	34%	25%
	31400 Food Services Operations; Food Purchases	\$0	\$19,927	\$10,171	\$41,134	n/a	106%	304%
	31900 Other Food Services	\$0	\$892,241	\$996,342	\$989,987	n/a	11%	-1%
	33100 Community Service Operations; Direction of Community Services	\$0	\$216	\$1,736	\$869	n/a	302%	-50%
	33200 Community Recreation	\$0	\$104,955	\$111,360	\$106,103	n/a	1%	-5%
	33400 Athletic Coaches	\$0	\$233,957	\$237,297	\$273,141	n/a	17%	15%
	33990 Other Community Services; Other	\$405	\$3,462	\$68	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,667	\$324,235	\$89,310	\$70,837	> 500%	-78%	-21%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,457	\$48,585	\$190,924	n/a	201%	293%
Overhead and Operational Total		\$4,360,303	\$7,693,794	\$7,925,492	\$8,220,495	89%	7%	4%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$467,151	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$730,602	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$22,470	\$5,059	\$69,641	\$47,720	112%	> 500%	-31%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,549,532	\$1,371,354	\$450,827	n/a	-71%	-67%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,393	\$13,367	\$13,138	n/a	26%	-2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$20,021	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$489,510	\$615,944	\$975,423	\$591,627	21%	-4%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,659	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$250,000	\$485,000	\$580,000	n/a	132%	20%

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	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$130,000	\$150,000	\$75,000	n/a	-42%	-50%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$88,765	\$88,683	\$148,823	n/a	68%	68%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$162,542	\$157,631	\$76,562	n/a	-53%	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,580,000	\$5,023,000	\$5,093,000	\$4,321,264	21%	-14%	-15%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$848,236	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$255,168	\$78,437	\$197,851	\$88,040	-65%	12%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$73,845	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$12,167	n/a	n/a	n/a
Nonoperational Total		\$5,564,560	\$7,913,671	\$8,601,948	\$7,347,270	32%	-7%	-15%
prorated								
	26492 2007 Account Code - Social Security	\$822,734	\$1,129,846	\$1,151,942	\$664,747	-19%	-41%	-42%
	26493 2007 Account Code - Workmen's Compensation	\$31,741	\$106,875	\$91,888	\$49,368	56%	-54%	-46%
	26494 2007 Account Code - Group Insurance	\$933,654	\$1,404,331	\$1,531,285	\$918,337	-2%	-35%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$484	\$14,300	\$3,655	\$2,892	498%	-80%	-21%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$13,094	\$72,175	\$70,692	n/a	440%	-2%
prorated Total		\$1,788,613	\$2,668,446	\$2,850,945	\$1,706,036	-5%	-36%	-40%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$12,035,256	\$16,186,505	\$17,040,213	\$18,659,988	55%	15%	10%	51.6%	47.2%	46.9%	50.2%
Student Instructional Support	\$1,138,776	\$2,042,664	\$2,206,098	\$2,605,051	129%	28%	18%	4.9%	6.0%	6.1%	7.0%
Overhead and Operational	\$4,607,095	\$8,154,174	\$8,452,031	\$8,541,418	85%	5%	1%	19.7%	23.8%	23.3%	23.0%
Nonoperational	\$5,564,560	\$7,913,671	\$8,601,948	\$7,347,270	32%	-7%	-15%	23.8%	23.1%	23.7%	19.8%
Grand Total	\$23,345,687	\$34,297,014	\$36,300,290	\$37,153,727	59%	8%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	56.4%	53.2%	53.0%	57.2%