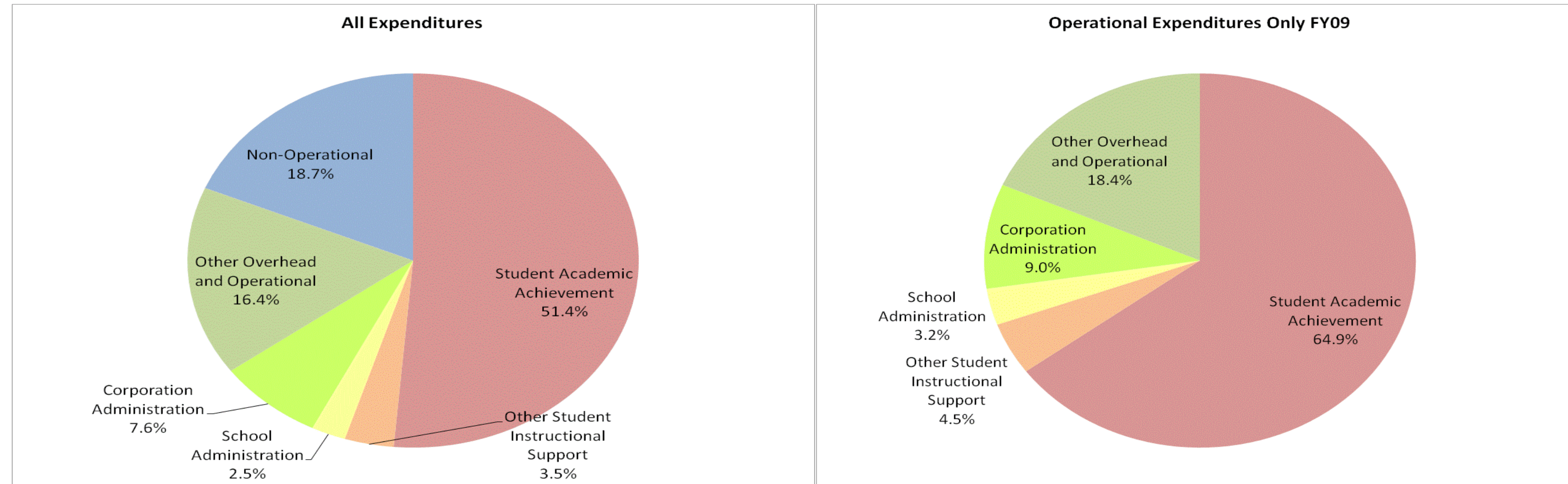


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lake Central School Corp (4615)**

Lake Central School Corp (4615)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$34,934,049	56.2%	\$50,457,130	58.7%	\$58,016,492	52.9%	\$60,258,365	51.4%
Student Instructional Support	\$4,854,388	7.8%	\$6,290,710	7.3%	\$7,240,543	6.6%	\$7,021,317	6.0%
Overhead and Operational	\$11,456,001	18.4%	\$15,626,957	18.2%	\$23,049,815	21.0%	\$28,122,783	24.0%
Nonoperational	\$10,967,202	17.6%	\$13,643,172	15.9%	\$21,371,651	19.5%	\$21,886,452	18.7%
Grand Total	\$62,211,640		\$86,017,968		\$109,678,502	36%	\$117,288,918	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	64.0%	66.0%	59.5%	57.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$151,458	\$184,505	\$274,591		81%	49%
	11100 Regular Programs; Elementary	\$8,030,714	\$10,644,719	\$12,243,277	\$14,826,500	85%	39%	21%
	11200 Regular Programs; Middle/Junior High	\$4,490,459	\$5,516,189	\$7,850,350	\$10,086,277	125%	83%	28%
	11300 Regular Programs; High School	\$6,045,645	\$7,371,891	\$8,573,525	\$10,361,569	71%	41%	21%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$788,953	\$858,615			9%
	11470 Vocational Education; Business Education	\$58,636	\$0	\$3,119	\$4,560	-92%		46%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$8,789	\$0			-100%
	11590 Other Vocational Education Programs	\$68,625	\$117,225	\$132,709	\$154,475	125%	32%	16%
	11910 Other Regular Programs; Competency Testing	\$38,476	\$0	\$2,344	\$303	-99%		-87%
	12110 Gifted And Talented; Gifted and Talented	\$105,267	\$70,419	\$81,356	\$89,005	-15%	26%	9%
	12210 Mental Disabilities; Mild Mental Disabilities	\$624,014	\$506,530	\$631,503	\$687,078	10%	36%	9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$326,029	\$528,939	\$867,011	\$1,130,007	247%	114%	30%
	12230 Mental Disabilities; Severe Mental Disabilities	\$70,921	\$282,196	\$306,473	\$394,991	457%	40%	29%
	12310 Physical Impairment; Orthopedic Impairment	\$174,325	\$233,543	\$279,548	\$288,314	65%	23%	3%
	12330 Physical Impairment; Visual Impairment	\$51,367	\$69,913	\$93,079	\$107,854	110%	54%	16%
	12340 Physical Impairment; Hearing Impairment	\$40,574	\$78,500	\$154,524	\$97,006	139%	24%	-37%
	12350 Physical Impairment; Homebound	\$38,607	\$44,577	\$135,320	\$152,759	296%	243%	13%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$22,982	\$426,670	\$454,199	\$537,630	> 500%	26%	18%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$626,919	\$536,157	\$682,324	\$826,357	32%	54%	21%
	12510 Culturally Different; Communication Disorders	\$0	\$16,831	\$0	\$0		-100%	
	12610 Learning Disability	\$1,695,007	\$3,291,060	\$3,970,482	\$4,777,573	182%	45%	20%
	12710 Equal Opportunity At Risk	\$34,526	\$24,804	\$29,287	\$32,074	-7%	29%	10%
	12810 Special Education Preschool	\$400,214	\$643,193	\$800,617	\$963,111	141%	50%	20%
	12900 Other Special Programs	\$1,166,610	\$2,007,801	\$3,458,561	\$4,086,024	250%	104%	18%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$8,447	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$214,993	\$147,814	\$176,373	\$202,298	-6%	37%	15%
	14200 Summer School Programs; Middle/Junior High School	\$36,529	\$23,880	\$46,644	\$72,120	97%	202%	55%
	14300 Summer School Programs; High School	\$275,878	\$145,305	\$200,312	\$272,999	-1%	88%	36%
	16100 Remediation Testing	\$121,954	\$169,210	\$221,352	\$264,313	117%	56%	19%
	16200 Preventive Remediation	\$27,565	\$31,645	\$57,061	\$95,902	248%	203%	68%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$56,961	\$156,127			174%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,994,688	\$3,698,376	\$5,643,257	\$5,419,213	81%	47%	-4%
	22110 Improvement of Instruction; Service Area Direction	\$238,461	\$289,932	\$410,544	\$603,283	153%	108%	47%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$176,729	\$304,462	\$323,350	\$386,581	119%	27%	20%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$440	\$0			-100%
	22210 Library/Media Services; Service Area Direction	\$133,284	\$13,464	\$205,776	\$224,149	68%	> 500%	9%
	22220 Library/Media Services; School Library	\$399,418	\$290,350	\$324,426	\$358,477	-10%	23%	10%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$27,292	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$381	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$975			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$744,241	\$1,341,059	\$876,958	\$1,465,257	97%	9%	67%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,047,434	\$2,951,258	\$1,032,323	\$0			
Student Academic Achievement Total		\$30,556,830	\$41,969,369	\$51,308,011	\$60,258,365	97%	44%	17%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$21,088	\$25,612	\$31,917	\$38,964	85%	52%	22%
	21130 Attendance and Social Work Services; Social Work Services	\$157,295	\$223,411	\$292,857	\$395,218	151%	77%	35%
	21210 Guidance Services; Service Area Direction	\$537,379	\$538,518	\$541,221	\$546,463	2%	1%	1%
	21340 Health Services; Nurse Services	\$267,783	\$363,534	\$456,483	\$520,672	94%	43%	14%
	21390 Health Services; Other Health Services	\$0	\$0	\$10,805	\$11,520			7%
	21410 Psychological Services; Service Area Direction	\$108,502	\$0	\$3,500	\$8,553	-92%		144%
	21420 Psychological Testing	\$315,025	\$445,853	\$531,758	\$606,355	92%	36%	14%
	21430 Psychological Counseling	\$8,175	\$40,994	-\$10,081	\$8,006	-2%	-80%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$602,617	\$815,171	\$1,020,681	\$1,039,261	72%	27%	2%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$527	\$1,101			109%
	21810 Special Education Administration; Service Area Direction	\$232,279	\$396,660	\$488,155	\$549,895	137%	39%	13%
	21890 Special Education Administration; Other Special Education Administration	\$283,375	\$271,228	\$327,275	\$385,602	36%	42%	18%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$7,950	\$18,523			133%
	24100 Office of The Principal	\$1,604,950	\$1,924,455	\$2,583,270	\$2,891,184	80%	50%	12%
Student Instructional Support Total		\$4,138,469	\$5,045,437	\$6,286,319	\$7,021,317	70%	39%	12%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$146,184	\$79,667	\$152,985	\$100,047	-32%	26%	-35%
	23150 Board of Education; Legal Services	\$0	\$80,565	\$78,728	\$168,941		110%	115%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$943	\$0			-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23190 Board of Education; Other Governing Body Services	\$0	\$38,727	\$46,796	\$54,169		40%	16%
	23210 Executive Administration; Office of The Superintendent	\$186,464	\$172,590	\$217,009	\$238,705	28%	38%	10%
	23290 Executive Administration; Other Executive Administration Services	\$104,174	\$160,515	\$167,509	\$227,226	118%	42%	36%
	25110 Fiscal Services; Office of The Business Manager	\$281,202	\$188,388	\$273,227	\$339,866	21%	80%	24%
	25191 Other Fiscal Services; Refund of Revenue	\$4,729	\$42,445	\$14,645	\$31,288	> 500%	-26%	114%
	25192 Other Fiscal Services; Petty Cash	\$187	\$0	\$0	\$0	-100%		
	25193 Other Fiscal Services; Printed Forms	\$13,099	\$767	\$438	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$31	\$27			-11%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$59			
	25300 Printing, Publishing, and Duplicating Services	\$130,689	\$85,087	\$97,616	\$107,632	-18%	26%	10%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$235	\$0			-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$39,845	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$0	\$0	\$3,036,613	\$6,961,196			129%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$699,651	\$45,799			-93%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$257,093			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$7,740			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$8,650	\$383,093			> 500%
	25890 Other Technology Services	\$30,914	\$0	\$0	\$165	-99%		
	25920 Ditch Assessments	\$0	\$15,667	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$30,862	\$12,973	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,442,265	\$5,144,955	\$7,043,570	\$8,680,979	95%	69%	23%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$261,644	\$132,125	\$169,743	\$162,156	-38%	23%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$134,606	\$1,058,462	\$1,606,247	\$1,789,493	> 500%	69%	11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,365	\$4,419	\$409	\$0			
	26499 2007 Account Code - Other	\$0	\$0	\$1,477	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$269,209	\$369,527	\$434,247	\$361,474	34%	-2%	-17%
	27010 Student Transportation; Service Area Direction	\$165,431	\$164,483	\$199,422	\$282,016	70%	71%	41%
	27100 Student Transportation; Vehicle Operation	\$1,322,873	\$1,652,086	\$2,146,781	\$2,568,207	94%	55%	20%
	27200 Student Transportation; Monitoring Services	\$237,421	\$181,429	\$253,767	\$424,812	79%	134%	67%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$359,542	\$714,059	\$957,134	\$899,745	150%	26%	-6%
	27400 Student Transportation; Purchase of School Buses	\$195,833	\$711,994	\$779,482	\$805,405	311%	13%	3%
	27500 Student Transportation; Insurance on Buses	\$38,413	\$117,677	\$0	\$79,480	107%	-32%	
	27900 Student Transportation; Other Student Transportation Services	\$33,245	\$36,663	\$65,755	\$67,547	103%	84%	3%
	31100 Food Services Operations; Service Area Direction	\$627	\$157,369	\$173,990	\$195,846	> 500%	24%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$668,912	\$691,655	\$892,141	\$1,007,800	51%	46%	13%
	31300 Food Services Operations; Food Delivery	\$29	\$20,278	\$26,381	\$28,288	> 500%	39%	7%
	31400 Food Services Operations; Food Purchases	\$1,154,403	\$1,545,479	\$1,907,732	\$1,731,722	50%	12%	-9%
	31900 Other Food Services	\$64,589	\$134,018	\$233,933	\$114,766	78%	-14%	-51%
Overhead and Operational Total		\$10,320,757	\$13,714,070	\$21,687,287	\$28,122,783	172%	105%	30%
Nonoperational								
	33200 Community Recreation	\$53,326	\$59,836	\$58,575	\$68,827	29%	15%	18%
	33400 Athletic Coaches	\$521,483	\$397,483	\$609,071	\$733,352	41%	84%	20%
	33910 High School Band Uniforms	\$4,671	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$0	\$200	\$0			-100%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$53,097	\$33,899	\$40,771	\$51,345	-3%	51%	26%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$79,836	\$2,561,772	\$76,111		-5%	-97%
	43000 Facilities Acquisition and Construction; Professional Services	\$207,139	\$582,846	\$451,894	\$193,771	-6%	-67%	-57%
	45100 Building Acquisition, Construction and Improvements	\$2,051,620	\$2,190,440	\$6,264,795	\$7,484,627	265%	242%	19%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$3,522	\$4,941			40%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,039,372	\$2,057,454	\$2,223,275	\$1,460,882	-28%	-29%	-34%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$265,803	\$267,235	\$231,434	\$443,194	67%	66%	91%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$82,675	\$5,561	\$11,432	\$84,997	3%	> 500%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,638,951	\$1,461,690	\$3,243,243		98%	122%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$37,400			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$151,006	\$541,834	\$517,603	\$864,060	472%	59%	67%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,350,825	\$5,296,770	\$6,544,103	\$6,978,981	30%	32%	7%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$13,375	\$133,106			> 500%
	54200 Common School Fund; Principal	\$31,816	\$200,657	\$103,299	\$0	-100%	-100%	-100%
	59100 Other Debt Services Obligations; Registrars Fee	\$16,924	\$22,099	\$31,081	\$19,917	18%	-10%	-36%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$4,600	\$7,700			67%
Nonoperational Total		\$10,829,756	\$13,374,903	\$21,132,492	\$21,886,452	102%	64%	4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$555,444	\$532,480	\$266,175	\$0			
	26492 2007 Account Code - Social Security	\$2,616,548	\$2,230,271	\$1,754,923	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$64,269	\$150,369	\$128,945	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26494 2007 Account Code - Group Insurance	\$3,129,568	\$8,932,438	\$7,074,350	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$68,632	\$40,000	\$0			
Prorated By Fund Total		\$6,365,829	\$11,914,189	\$9,264,393	\$0			