

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Lakeland School Corporation (4535)

Lakeland School Corporation (4535)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$6,427,321	\$6,501,331	\$6,404,041	\$6,302,737	0%	-2%
Group Health Insurance (222)	\$1,544,351	\$1,472,194	\$1,396,008	\$1,376,609	-3%	-1%
Noncertified Salaries (120)	\$472,304	\$604,392	\$743,243	\$876,000	17%	18%
Textbooks (630)	\$224,575	\$341,339	\$115,751	\$463,030	20%	300%
Social Security-Certified Employee Retirement (212)	\$489,680	\$483,383	\$460,050	\$452,416	-2%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$326,656	\$348,751	\$385,723	\$450,338	8%	17%
Purchased Professional and Technical Pupil Services (313)	\$115,996	\$69,131	\$401,129	\$258,438	22%	-36%
Pre-2008 object code - temporary salaries (header) (130)	\$152,256	\$288,317	\$163,056	\$239,629	12%	47%
Purchased Professional and Technical Instruction Services (311)	\$232,455	\$270,957	\$239,437	\$221,049	-1%	-8%
Other Employee Benefits (241 to 290)	\$154,222	\$128,883	\$115,950	\$115,364	-7%	-1%
Public Employees Retirement Fund (214)	\$35,513	\$66,932	\$83,542	\$81,709	23%	-2%
Operational Supplies (611)	\$105,491	\$83,502	\$67,300	\$71,094	-9%	6%
Social Security-Noncertified Employee Retirement (211)	\$37,905	\$48,417	\$54,733	\$66,637	15%	22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$119,065	\$117,472	\$84,461	\$52,480	-19%	-38%
Purchased Professional and Technical Staff Services (314)	\$1,151	\$300	\$300	\$42,025	146%	> 500%
Workers Compensation Insurance (225)	\$8,556	\$22,162	\$21,542	\$24,360	30%	13%
Group Life Insurance (221)	\$11,208	\$19,793	\$21,085	\$19,526	15%	-7%
Severance/Early Retirement Pay (213)	\$9,290	\$31,325	\$19,000	\$16,720	16%	-12%
Travel (580)	\$38,112	\$44,033	\$35,980	\$16,354	-19%	-55%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$247,021	\$75,347	\$52,747	\$13,009	-52%	-75%
Other General Supplies (615, 660 to 689)	\$11,166	\$11,104	\$22,271	\$11,488	1%	-48%
Library Books (640)	\$21,473	\$11,735	\$7,628	\$10,523	-16%	38%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$9,881	\$9,787	\$9,574	\$9,156	-2%	-4%
Periodicals (650)	\$3,244	\$3,986	\$1,589	\$4,371	8%	175%
Connectivity (744)	\$1,220	\$2,337	\$0	\$2,685	22%	N/A
Land and Easements (710)	\$12,678	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$3,910	\$890	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$7,767	\$0	\$0	\$0	-100%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$1,639	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$37,495	\$687,704	\$1,122	\$0	-100%	-100%
Equipment (730)	\$36,251	\$12,309	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$10,898,211	\$11,759,453	\$10,907,261	\$11,197,747	1%	3%
Student Instructional Support						
Certified Salaries (110)	\$889,620	\$947,128	\$1,046,498	\$1,056,794	4%	1%

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Lakeland School Corporation (4535)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Noncertified Salaries (120)	\$293,447	\$405,497	\$382,509	\$412,548	9%	8%
Group Health Insurance (222)	\$294,749	\$366,582	\$328,097	\$328,882	3%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$49,350	\$65,841	\$88,464	\$90,370	16%	2%
Social Security-Certified Employee Retirement (212)	\$44,344	\$57,714	\$64,062	\$75,646	14%	18%
Public Employees Retirement Fund (214)	\$19,872	\$29,070	\$37,965	\$49,970	26%	32%
Other Employee Benefits (241 to 290)	\$25,620	\$28,301	\$27,552	\$31,181	5%	13%
Social Security-Noncertified Employee Retirement (211)	\$14,149	\$19,642	\$19,958	\$22,494	12%	13%
Operational Supplies (611)	\$14,591	\$15,247	\$17,156	\$21,125	10%	23%
Workers Compensation Insurance (225)	\$17,656	\$19,484	\$11,645	\$16,635	-1%	43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,402	\$5,195	\$6,349	\$6,376	10%	0%
Other Purchased Professional and Technical Services (319)	\$5,250	\$4,844	\$4,836	\$4,728	-3%	-2%
Group Life Insurance (221)	\$1,017	\$2,765	\$2,753	\$4,100	42%	49%
Travel (580)	\$1,242	\$1,591	\$2,815	\$3,019	25%	7%
Student Instructional Support Total	\$1,675,309	\$1,968,901	\$2,040,658	\$2,123,867	6%	4%
Overhead and Operational						
Noncertified Salaries (120)	\$1,637,676	\$1,750,642	\$1,782,301	\$1,860,839	3%	4%
Operational Supplies (611)	\$812,431	\$1,041,803	\$891,449	\$814,283	0%	-9%
Group Health Insurance (222)	\$530,185	\$495,085	\$558,531	\$595,625	3%	7%
Heating and Cooling for Buildings - Electricity (621)	\$332,648	\$375,849	\$386,385	\$416,594	6%	8%
Vehicles (731)	\$232,729	\$221,728	\$342,004	\$283,447	5%	-17%
Public Employees Retirement Fund (214)	\$171,728	\$180,397	\$201,185	\$252,839	10%	26%
Gasoline and Lubricants (613)	\$179,390	\$228,415	\$216,253	\$220,566	5%	2%
Purchased Services; Student Transportation Services (510)	\$114,378	\$182,012	\$20,540	\$206,295	16%	> 500%
Certified Salaries (110)	\$165,477	\$186,593	\$188,197	\$198,882	5%	6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$178,414	\$161,294	\$142,496	\$162,155	-2%	14%
Heating and Cooling for Buildings - Gas (622)	\$109,713	\$71,607	\$97,535	\$149,271	8%	53%
Social Security-Noncertified Employee Retirement (211)	\$116,276	\$121,434	\$125,081	\$128,127	2%	2%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$134,622	\$140,688	\$115,259	\$118,866	-3%	3%
Utility Services Water and Sewage (411)	\$40,184	\$44,213	\$47,508	\$45,265	3%	-5%
Equipment (730)	\$11,498	\$44,494	\$23,220	\$40,478	37%	74%
Other Purchased Professional and Technical Services (319)	\$42,154	\$17,164	\$28,329	\$38,672	-2%	37%
Tires and Repairs (612)	\$25,900	\$33,292	\$23,935	\$30,790	4%	29%
Workers Compensation Insurance (225)	\$11,783	\$18,252	\$25,036	\$28,310	25%	13%
Other Purchased Services (593)	\$1,985	\$40,679	\$118,823	\$27,006	92%	-77%
Utility Services Removal of Refuse and Garbage (412)	\$29,201	\$30,962	\$21,296	\$21,607	-7%	1%

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Postage and Postage Machine Rental (532)	\$18,085	\$23,519	\$16,502	\$19,305	2%	17%
Other Employee Benefits (241 to 290)	\$16,357	\$16,013	\$17,411	\$17,574	2%	1%
Telephone (531)	\$22,062	\$15,371	\$16,730	\$16,961	-6%	1%
Board Members Compensation (115)	\$15,420	\$14,760	\$16,400	\$16,350	1%	0%
Pre-2008 object code - temporary salaries (header) (130)	\$13,125	\$28,686	\$23,437	\$15,269	4%	-35%
Social Security-Certified Employee Retirement (212)	\$13,260	\$13,482	\$14,113	\$14,354	2%	2%
Dues and Fees (810)	\$8,726	\$6,039	\$13,207	\$12,733	10%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,548	\$10,997	\$11,050	\$11,102	1%	0%
Travel (580)	\$14,435	\$23,576	\$11,436	\$10,992	-7%	-4%
Advertising (540)	\$6,106	\$5,448	\$3,990	\$9,268	11%	132%
Purchased Professional and Technical Board of Education Services (318)	\$119,654	\$11,379	\$9,569	\$8,607	-48%	-10%
Computer Hardware (741)	\$0	\$16,615	\$9,602	\$7,971	N/A	-17%
Unemployment compensation (230)	\$120,848	\$33,441	\$17,401	\$6,964	-51%	-60%
Other Public or Private Utility Services (419)	\$3,549	\$5,075	\$4,725	\$5,031	9%	6%
Other General Supplies (615, 660 to 689)	\$39,200	\$260	\$1,206	\$3,271	-46%	171%
Purchased Property Services; Rentals (440)	\$2,453	\$2,503	\$2,556	\$2,565	1%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,156	\$2,565	\$2,489	\$2,402	-13%	-3%
Group Life Insurance (221)	\$675	\$1,067	\$1,164	\$1,525	23%	31%
Other Communication Services (533 to 539)	\$9,877	\$54,915	\$2,467	\$501	-53%	-80%
Printing and Binding (550)	\$1,000	\$1,345	\$6,967	\$357	-23%	-95%
Textbooks (630)	\$499	\$222	\$78	\$47	-45%	-40%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,315	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$1,365	\$0	\$413	\$0	-100%	-100%
Judgments Against the School Corporation (820)	\$327,786	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$5,650,873	\$5,673,882	\$5,558,274	\$5,823,065	1%	5%
Nonoperational						
Computer Hardware (741)	\$1,873,017	\$830,251	\$1,066,298	\$960,876	-15%	-10%
Redemption of Principal (831)	\$1,765,621	\$1,580,186	\$2,172,629	\$892,200	-16%	-59%
Purchased Property Services; Construction Services (450)	\$118,875	\$401,343	\$496,950	\$661,345	54%	33%
Equipment (730)	\$300,136	\$77,120	\$74,429	\$278,133	-2%	274%
Purchased Property Services; Repairs and Maintenance Services (430)	\$61,080	\$117,952	\$141,739	\$125,859	20%	-11%
Purchased Property Services; Rentals (440)	\$72,397	\$68,602	\$68,354	\$88,128	5%	29%
Bank Service Charges (871)	\$858	\$975	\$3,200	\$500	-13%	-84%
Operational Supplies (611)	\$6,352	\$4,778	\$233	\$199	-58%	-15%
Interest on Bonds or Notes (832)	\$12,492	\$0	\$0	\$0	-100%	N/A

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Textbooks (630)	\$0	\$8,471	\$0	\$0	N/A	N/A
Other General Supplies (615, 660 to 689)	\$257	\$144	\$0	\$0	-100%	N/A
Nonoperational Total	\$4,211,085	\$3,089,821	\$4,023,832	\$3,007,240	-8%	-25%
Grand Total	\$22,435,478	\$22,492,057	\$22,530,026	\$22,151,918	0%	-2%