

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

LaPorte Community School Corp (4945)

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	\$645,450	\$663,299	\$679,591	n/a	5%	2%
	11100 Regular Programs; Elementary	\$6,373,333	\$9,439,399	\$8,651,618	\$9,333,444	46%	-1%	8%
	11200 Regular Programs; Middle/Junior High	\$3,405,786	\$4,060,070	\$4,414,131	\$4,606,655	35%	13%	4%
	11300 Regular Programs; High School	\$4,410,354	\$4,914,057	\$4,982,944	\$5,687,840	29%	16%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$45,427	\$89,071	\$91,357	n/a	101%	3%
	11470 Vocational Education; Business Education	\$939	\$153	\$0	\$198	-79%	30%	n/a
	11480 Vocational Education; Industrial Education A	\$0	\$9,296	\$16,858	\$0	n/a	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$840	\$0	\$0	\$0	-100%	n/a	n/a
	11900 2007 Account Code - Other Regular Programs	\$0	\$16,825	\$5,512	\$11,315	n/a	-33%	105%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$9,256	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$51,876	\$50,834	\$36,576	\$10,856	-79%	-79%	-70%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$51,953	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$427	\$142,585	\$156,512	\$140,946	> 500%	-1%	-10%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$33,835	\$138,623	\$150,479	\$158,378	368%	14%	5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$29,781	\$134,869	\$201,609	\$169,936	471%	26%	-16%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$97	\$45,161	\$23,244	n/a	> 500%	-49%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$12,705	\$8,752	n/a	n/a	-31%
	12330 Physical Impairment; Visual Impairment	\$500	\$0	\$4,105	\$0	-100%	n/a	-100%
	12340 Physical Impairment; Hearing Impairment	\$2,707	\$50,750	\$54,060	\$54,681	> 500%	8%	1%
	12350 Physical Impairment; Homebound	\$20,959	\$227	\$15,298	\$4,857	-77%	> 500%	-68%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$53,528	\$90,660	\$119,176	\$106,049	98%	17%	-11%
	12510 Culturally Different; Communication Disorders	\$38,497	\$55,376	\$65,899	\$58,696	52%	6%	-11%
	12520 Culturally Different; Compensatory	\$24,567	\$37,509	\$45,601	\$49,158	100%	31%	8%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$59,730	\$503,764	\$560,852	\$256,652	330%	-49%	-54%
	12610 Learning Disability	\$115,558	\$0	\$0	\$294,999	155%	n/a	n/a
	12710 Equal Opportunity At Risk	\$127,391	\$71,295	\$63,700	\$80,328	-37%	13%	26%
	12810 Special Education Preschool	\$73,919	\$0	\$0	\$210,884	185%	n/a	n/a
	12900 Other Special Programs	\$163,833	\$307,168	\$288,771	\$267,441	63%	-13%	-7%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$46,441	\$64,133	\$1,224	\$35,276	-24%	-45%	> 500%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$18,733	\$11,149	\$7,313	\$2,736	-85%	-75%	-63%
	14100 Summer School Programs; Elementary	\$18,488	\$16,146	\$17,663	\$19,161	4%	19%	8%
	14300 Summer School Programs; High School	\$121,269	\$143,705	\$112,613	\$126,652	4%	-12%	12%
	15100 Enrichment Programs; Non-Credit	\$79,804	\$13,727	\$9,096	\$16,765	-79%	22%	84%
	16100 Remediation Testing	\$4,293	\$138,752	\$159,729	\$113,841	> 500%	-18%	-29%
	16200 Preventive Remediation	\$177,240	\$69,118	\$48,693	\$64,189	-64%	-7%	32%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$134,858	\$211,856	\$217,170	\$313,054	132%	48%	44%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,844,373	\$2,474,691	\$2,529,979	\$2,529,980	37%	2%	0%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$8,237	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$465,757	\$467,364	\$429,679	\$443,043	-5%	-5%	3%
	22230 Library/Media Services; Audiovisual	\$67,959	\$68,079	\$108,636	\$28,210	-58%	-59%	-74%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$116,134	\$52,421	\$79,946	\$5,944	-95%	-89%	-93%
	24100 Office of The Principal	\$1,272,575	\$1,757,642	\$1,751,794	\$2,080,956	64%	18%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$454,284	\$563,448	\$565,572	\$603,340	33%	7%	7%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$8,475	\$4,232	\$1,491	\$2,756	-67%	-35%	85%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$44,082	\$44,082	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$657,183	\$1,276,085	\$1,215,499	\$614,840	-6%	-52%	-49%
Student Academic Achievement Total		\$20,476,226	\$28,099,304	\$27,944,117	\$29,368,210	43%	5%	5%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$78,988	\$59,052	\$84,740	\$220,520	179%	273%	160%
	21120 Attendance and Social Work Services; Attendance Services	\$16,051	\$17,086	\$14,286	\$17,391	8%	2%	22%
	21130 Attendance and Social Work Services; Social Work Services	\$6,876	\$11	\$0	\$0	-100%	-100%	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$590	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$700,531	\$809,471	\$778,985	\$765,996	9%	-5%	-2%
	21320 Health Services; Medical Services	\$36,149	\$59,223	\$54,828	\$32,449	-10%	-45%	-41%
	21340 Health Services; Nurse Services	\$94,420	\$201,805	\$157,209	\$143,322	52%	-29%	-9%

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	21420 Psychological Testing	\$48,175	\$99,710	\$109,771	\$119,284	148%	20%	9%
	21810 Special Education Administration; Service Area Direction	\$3,814	\$54,882	\$79,634	\$68,011	> 500%	24%	-15%
	22110 Improvement of Instruction; Service Area Direction	\$188,391	\$240,214	\$283,645	\$346,499	84%	44%	22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,714	\$96,330	\$55,552	\$55,315	231%	-43%	0%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$47,866	\$14,249	\$17,512	n/a	-63%	23%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,401	\$0	\$0	\$0	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$30,287	\$33,100	\$59,519	\$36,340	20%	10%	-39%
	23120 Board of Education; Service Area Assistants	\$47,229	\$53,804	\$50,480	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$30,524	\$47,785	\$34,260	\$26,750	-12%	-44%	-22%
	23210 Executive Administration; Office of The Superintendent	\$143,116	\$182,725	\$201,502	\$247,209	73%	35%	23%
	23220 Executive Administration; Community Relations	\$12,120	\$5,660	\$2,340	\$0	-100%	-100%	-100%
	24900 Other Support Services, School Administration	\$3,864	\$835	\$931	\$712	-82%	-15%	-24%
	25750 Personnel Services; Health Services	\$161,157	\$441,138	\$574,116	\$361,624	124%	-18%	-37%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$1,428,104	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$123,312	\$98,618	\$47,605	n/a	-61%	-52%
Student Instructional Support Total		\$1,622,398	\$2,574,007	\$2,654,665	\$3,934,642	143%	53%	48%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$37,071	\$116,785	\$69,000	\$71,928	94%	-38%	4%
	23160 Board of Education; Promotion Expenses	\$3,864	\$4,146	\$6,495	\$2,854	-26%	-31%	-56%
	23230 Executive Administration; Staff Relations and Negotiations	\$115,805	\$126,909	\$134,569	\$174,621	51%	38%	30%
	25110 Fiscal Services; Office of The Business Manager	\$115,207	\$122,366	\$115,631	\$269,596	134%	120%	133%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$24,651	\$30,052	\$34,839	\$7,883	-68%	-74%	-77%
	25150 Fiscal Services; Payroll Services	\$35,401	\$34,641	\$33,743	\$70,346	99%	103%	108%
	25160 Fiscal Services; Financial Accounting	\$89,530	\$133,546	\$148,782	\$74,560	-17%	-44%	-50%
	25191 Other Fiscal Services; Refund of Revenue	\$5,341	\$110,064	\$2,515	\$15,253	186%	-86%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$372	\$1,950	\$4,091	\$1,253	237%	-36%	-69%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$8,728	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$43,010	n/a	n/a	n/a
	25890 Other Technology Services	\$65,878	\$60,032	\$41,563	\$4,576	-93%	-92%	-89%
	25920 Ditch Assessments	\$0	\$59	\$66	\$59	n/a	0%	-10%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$215,205	\$256,391	\$260,091	\$324,482	51%	27%	25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,966,173	\$3,870,817	\$3,895,813	\$4,244,895	43%	10%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$14,520	\$14,410	\$16,039	n/a	10%	11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$712,028	\$1,023,960	\$1,046,231	\$1,023,892	44%	0%	-2%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,006	\$30,479	\$59,646	\$12,364	54%	-59%	-79%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$100	\$0	\$550	n/a	450%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$200,265	\$264,073	\$241,553	\$387,226	93%	47%	60%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$21,243	\$196	\$109	\$87	-100%	-56%	-20%
	27010 Student Transportation; Service Area Direction	\$161,044	\$186,520	\$209,289	\$216,752	35%	16%	4%
	27100 Student Transportation; Vehicle Operation	\$825,323	\$1,150,598	\$1,140,311	\$1,399,518	70%	22%	23%
	27200 Student Transportation; Monitoring Services	\$48,369	\$77,693	\$80,195	\$51,972	7%	-33%	-35%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$391,301	\$496,711	\$549,080	\$733,632	87%	48%	34%
	27400 Student Transportation; Purchase of School Buses	\$396,029	\$254,676	\$556,064	\$435,375	10%	71%	-22%
	27500 Student Transportation; Insurance on Buses	\$60,942	\$86,619	\$43,781	\$79,025	30%	-9%	81%
	27700 Student Transportation; Contracted Transportation Services	\$1,742	\$63	\$0	\$0	-100%	-100%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$4,816	\$3,000	\$6,000	\$27,547	472%	> 500%	359%
	31100 Food Services Operations; Service Area Direction	\$744,167	\$948,469	\$957,359	\$936,450	26%	-1%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$452	\$22,624	\$18,868	\$18,548	> 500%	-18%	-2%
	31400 Food Services Operations; Food Purchases	\$884,599	\$1,146,115	\$1,221,526	\$1,274,657	44%	11%	4%
	31900 Other Food Services	\$67,237	\$64,926	\$68,384	\$98,162	46%	51%	44%
	33200 Community Recreation	\$523	\$16,283	\$12,591	\$21,943	> 500%	35%	74%
	33400 Athletic Coaches	\$282,280	\$448,142	\$389,320	\$401,349	42%	-10%	3%
	33500 Welfare Activities Services	\$46,348	\$39,504	\$33,150	\$16,179	-65%	-59%	-51%
	33930 Latch Key Kid Program	\$276,951	\$183,099	\$174,078	\$171,759	-38%	-6%	-1%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$16,966	\$297,992	\$76,760	\$46,890	176%	-84%	-39%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$104,277	\$71,937	\$135,810	\$252,130	142%	250%	86%

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	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$3,674	\$1,180	\$0	n/a	-100%	-100%
Overhead and Operational Total		\$8,929,406	\$11,699,728	\$11,782,893	\$12,936,089	45%	11%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$5,966,523	\$12,049,398	\$4,897,169	\$805,048	-87%	-93%	-84%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$128,805	\$37,553	\$177,457	\$110,561	-14%	194%	-38%
	43000 Facilities Acquisition and Construction; Professional Services	\$379,403	\$298,197	\$200,158	\$22,091	-94%	-93%	-89%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$595,811	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$2,000	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$918,580	\$759,982	\$954,331	\$921,075	0%	21%	-3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$257,732	\$19,602	\$204,673	\$114,609	-56%	485%	-44%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$675,000	\$695,000	\$720,000	n/a	7%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$439,149	\$415,952	\$389,659	n/a	-11%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,854,913	\$6,169,000	\$6,195,500	\$6,381,000	66%	3%	3%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$650	\$0	\$0	n/a	-100%	n/a
Nonoperational Total		\$11,505,955	\$20,448,531	\$13,740,241	\$10,061,853	-13%	-51%	-27%
prorated								
	26491 2007 Account Code - PERF	\$211,334	\$565,884	\$482,526	\$233,636	11%	-59%	-52%
	26492 2007 Account Code - Social Security	\$1,677,959	\$2,072,643	\$2,078,709	\$1,005,892	-40%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$46,939	\$216,052	\$131,250	\$152,928	226%	-29%	17%
	26494 2007 Account Code - Group Insurance	\$1,945,460	\$6,227,902	\$10,493,416	\$5,671,867	192%	-9%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$5,927	\$15,765	\$17,192	\$9,886	67%	-37%	-42%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,025,132	\$362,150	\$223,279	n/a	-78%	-38%
prorated Total		\$3,887,619	\$10,123,378	\$13,565,243	\$7,297,489	88%	-28%	-46%

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Student Academic Achievement	\$23,441,310	\$35,788,782	\$38,023,476	\$34,814,265	49%	-3%	-8%
Student Instructional Support	\$1,839,005	\$3,078,765	\$3,441,581	\$4,397,543	139%	43%	28%
Overhead and Operational	\$9,635,334	\$13,628,870	\$14,481,860	\$14,324,622	49%	5%	-1%
Nonoperational	\$11,505,955	\$20,448,531	\$13,740,241	\$10,061,853	-13%	-51%	-27%
Grand Total	\$46,421,604	\$72,944,948	\$69,687,158	\$63,598,284	37%	-13%	-9%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
50.5%	49.1%	54.6%	54.7%
4.0%	4.2%	4.9%	6.9%
20.8%	18.7%	20.8%	22.5%
24.8%	28.0%	19.7%	15.8%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	54.5%	53.3%	59.5%	61.7%