

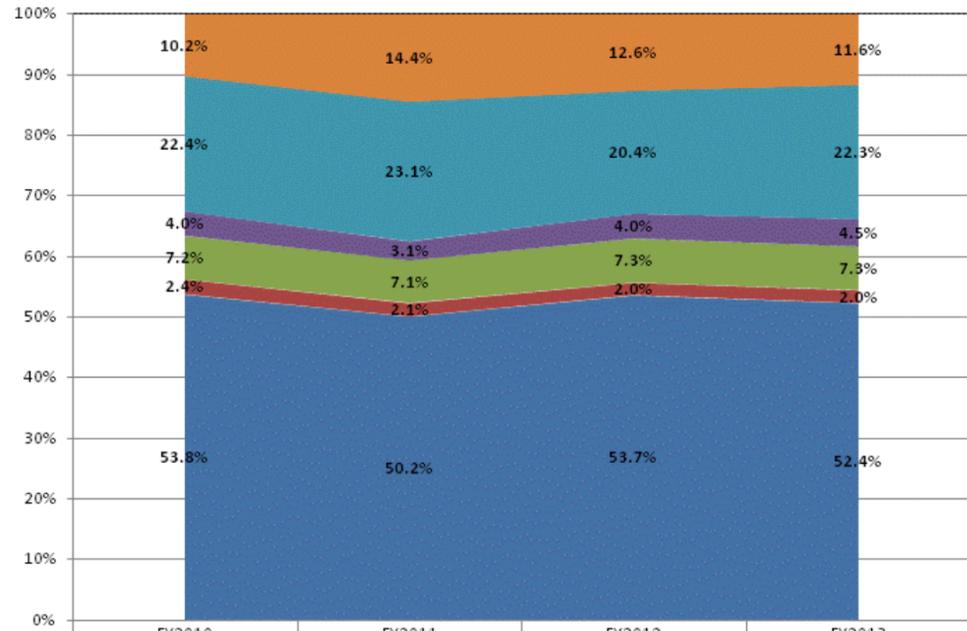
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Lake Station Community Schools (4680)**

Lake Station Community Schools (4680)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$7,546,574	53.4%	\$8,605,922	55.2%	\$8,633,261	53.7%	\$8,179,299	52.4%
Student Instructional Support	\$1,272,980	9.0%	\$1,482,644	9.5%	\$1,495,991	9.3%	\$1,452,442	9.3%
Overhead and Operational	\$3,720,394	26.4%	\$4,241,117	27.2%	\$3,929,240	24.4%	\$4,170,675	26.7%
Nonoperational	\$1,579,150	11.2%	\$1,255,727	8.1%	\$2,025,103	12.6%	\$1,814,635	11.6%
Grand Total	\$14,119,098		\$15,585,409		\$16,083,594		\$15,617,051	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.5%	64.7%	63.0%	61.7%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	10.2%	14.4%	12.6%	11.6%
Other Overhead and Operational	22.4%	23.1%	20.4%	22.3%
Corporation Administration	4.0%	3.1%	4.0%	4.5%
School Administration	7.2%	7.1%	7.3%	7.3%
Other Student Instructional Support	2.4%	2.1%	2.0%	2.0%
Student Academic Achievement	53.8%	50.2%	53.7%	52.4%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	24.8%	26.8%	23.6%	24.9%
Corporation Administration	4.4%	3.7%	4.8%	5.2%
School Administration	8.2%	8.5%	8.7%	8.4%
Other Student Instructional Support	2.7%	2.5%	2.4%	2.4%
Student Academic Achievement	59.8%	58.5%	60.6%	59.1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$305,529	N/A	N/A	N/A
11100 Regular Programs; Elementary	\$2,651,510	\$3,891,517	\$3,256,745	\$3,168,164	19%	-19%	-3%
11200 Regular Programs; Middle/Junior High	\$603,305	\$902,377	\$1,034,879	\$901,996	50%	0%	-13%
11300 Regular Programs; High School	\$1,330,205	\$1,936,431	\$1,618,627	\$1,671,879	26%	-14%	3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$114,857	\$121,850	\$128,262	N/A	12%	5%
12110 Gifted And Talented; Gifted and Talented	\$11,809	\$31,651	\$37,002	\$36,606	210%	16%	-1%
12350 Physical Impairment; Homebound	\$10,026	\$19,608	\$10,688	\$13,023	30%	-34%	22%
12610 Learning Disability	\$0	\$0	\$69,927	\$0	N/A	N/A	-100%
12710 Equal Opportunity At Risk	\$41,439	\$70,200	\$76,423	\$80,607	95%	15%	5%
12900 Other Special Programs	\$5,635	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$43,746	\$28,252	\$68,444	\$3,876	-91%	-86%	-94%
14300 Summer School Programs; High School	\$25,184	\$47,080	\$8,574	\$7,398	-71%	-84%	-14%
16100 Remediation Testing	\$28,003	\$4,137	\$30,222	\$32,269	15%	> 500%	7%
16200 Preventive Remediation	\$40,026	\$40,662	\$37,416	\$15,432	-61%	-62%	-59%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$714	\$12,326	\$0	\$450	-37%	-96%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$30,950	\$42,050	\$34,800	\$58,800	90%	40%	69%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$54,900	\$13,392	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$716,697	\$759,978	\$924,169	\$677,099	-6%	-11%	-27%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$9,268	\$53,937	N/A	N/A	482%
22110 Improvement of Instruction; Service Area Direction	\$16,932	\$71,541	\$202,512	\$173,358	> 500%	142%	-14%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,824	\$32,068	\$126,878	\$27,649	39%	-14%	-78%
22130 Improvement of Instruction; Instructional Staff Training	\$2,000	\$15,994	\$2,280	\$1,770	-12%	-89%	-22%
22220 Library/Media Services; School Library	\$132,827	\$184,543	\$199,759	\$203,823	53%	10%	2%
22230 Library/Media Services; Audiovisual	\$1,599	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$137,400	\$139,265	\$197,135	N/A	43%	42%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$126,979	\$118,814	N/A	N/A	-6%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,940	\$243,539	\$105,103	N/A	37%	-57%
22360 Instruction, Related Technology; Network Support	\$139,456	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$838	\$38,670	\$43,269	N/A	> 500%	12%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$139,716	\$162,083	\$200,282	\$134,747	-4%	-17%	-33%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,205	\$9,997	\$14,063	\$18,304	50%	83%	30%
26497 2007 Account Code - Teachers Retirement Fund	\$277,941	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,336,648	\$8,605,922	\$8,633,261	\$8,179,299	29%	-5%	-5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$75,861	\$108,973	\$26,451	\$11,689	-85%	-89%	-56%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$7,860	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$136,570	\$158,503	\$164,703	\$171,699	26%	8%	4%
21240 Guidance Services; Information Services	\$0	\$11,190	\$11,505	\$2,493	N/A	-78%	-78%
21340 Health Services; Nurse Services	\$52,328	\$75,732	\$118,514	\$125,088	139%	65%	6%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$683,527	\$976,375	\$1,025,875	\$1,000,193	46%	2%	-3%
24900 Other Support Services, School Administration	\$53,457	\$151,871	\$148,942	\$133,420	150%	-12%	-10%
Student Instructional Support Total	\$1,001,744	\$1,482,644	\$1,495,991	\$1,452,442	45%	-2%	-3%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$89,968	\$249,291	\$98,623	\$102,371	14%	-59%	4%
23150 Board of Education; Legal Services	\$8,384	\$19,115	\$7,063	\$20,164	141%	5%	185%
23160 Board of Education; Promotion Expenses	\$5,414	\$1,795	\$1,978	\$2,721	-50%	52%	38%

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23210 Executive Administration; Office of The Superintendent	\$204,064	\$280,365	\$365,644	\$390,113	91%	39%	7%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$165,011	\$167,075	N/A	N/A	1%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$7,183	\$7,184	N/A	N/A	0%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$163	\$193	\$723	N/A	345%	274%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,877	\$1,034	\$1,208	\$1,172	-38%	13%	-3%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$750	\$802	N/A	N/A	7%
25710 Personnel Services; Supervision of Personnel Services	\$267	\$1,100	\$654	\$0	-100%	-100%	-100%
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$887	\$946	N/A	N/A	7%
25750 Personnel Services; Health Services	\$1,915	\$10,051	\$0	\$1,962	2%	-80%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$228,560	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$132,756	\$215,361	\$225,070	\$226,767	71%	5%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,583,054	\$1,685,333	\$1,492,215	\$1,401,782	-11%	-17%	-6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,180	\$50,929	\$8,274	\$12,081	-76%	-76%	46%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$222,185	\$221,935	\$159,635	\$175,946	-21%	-21%	10%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$578	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$74,514	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$39,184	\$4,525	\$2,233	\$23,163	-41%	412%	> 500%
26600 Operation and Maintenance of Plant Services; Security Services	\$48,030	\$89,018	\$2,302	\$85,246	77%	-4%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$92,218	\$112,155	\$140,263	\$165,381	79%	47%	18%
27010 Student Transportation; Service Area Direction	\$58,135	\$106,179	\$5,212	\$0	-100%	-100%	-100%
27100 Student Transportation; Vehicle Operation	\$140,615	\$232,275	\$239,522	\$231,063	64%	-1%	-4%
27200 Student Transportation; Monitoring Services	\$809	\$0	\$0	\$0	-100%	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$63,744	\$98,086	\$168,163	\$165,563	160%	69%	-2%
27400 Student Transportation; Purchase of School Buses	\$63,502	\$0	\$82,849	\$0	-100%	N/A	-100%
27500 Student Transportation; Insurance on Buses	\$11,512	\$14,824	\$18,810	\$18,163	58%	23%	-3%
27700 Student Transportation; Contracted Transportation Services	\$1,965	\$3,777	\$7,114	\$1,720	-12%	-54%	-76%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$476	\$0	N/A	N/A	-100%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$923	\$1,454	N/A	N/A	58%
31100 Food Services Operations; Service Area Direction	\$41,159	\$73,654	\$64,007	\$66,070	61%	-10%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$216,533	\$264,217	\$362,368	\$449,929	108%	70%	24%
31400 Food Services Operations; Food Purchases	\$213,958	\$265,565	\$293,306	\$390,248	82%	47%	33%
31900 Other Food Services	\$9,301	\$11,810	\$7,306	\$60,863	> 500%	415%	> 500%
Overhead and Operational Total	\$3,376,822	\$4,241,117	\$3,929,240	\$4,170,675	24%	-2%	6%
Nonoperational							
33300 Civic Services	\$2,461	\$42,003	\$29,368	\$3,494	42%	-92%	-88%
33400 Athletic Coaches	\$123,967	\$124,410	\$182,796	\$185,664	50%	49%	2%
33600 Nonpublic School Pupil Services	\$193	\$0	\$0	\$0	-100%	N/A	N/A
33930 Latch Key Kid Program	\$443	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$20,000	\$15,841	\$16,146	\$1,680	-92%	-89%	-90%
45100 Building Acquisition, Construction and Improvements	\$69,215	\$26,035	\$532,888	\$174,239	152%	> 500%	-67%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$234	\$3,733	\$2,400	\$6,206	> 500%	66%	159%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,212	\$16,220	\$9,161	\$10,278	1%	-37%	12%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$82,933	\$100,057	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$25,750	\$42,221	\$15,995	\$6,115	-76%	-86%	-62%
52200 Debt Services; Interest on Debt; Temporary Loans	\$80,898	\$112,813	\$21,506	\$17,458	-78%	-85%	-19%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$88,500	\$90,000	\$255,000	\$315,500	256%	251%	24%
54100 Veterans' Memorial Fund; Principal	\$62,895	\$38,723	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$976,178	\$643,231	\$959,843	\$1,094,001	12%	70%	14%
60700 Nonprogramed Charges; Scholarships	\$0	\$440	\$0	\$0	N/A	-100%	N/A

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Nonoperational Total	\$1,543,878	\$1,255,727	\$2,025,103	\$1,814,635	18%	45%	-10%
Prorated By Fund							
26491 2007 Account Code - PERF	\$99,721	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$537,555	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$57,245	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,053,970	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,848	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$108,667	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,860,006	\$0	\$0	\$0	N/A	N/A	N/A