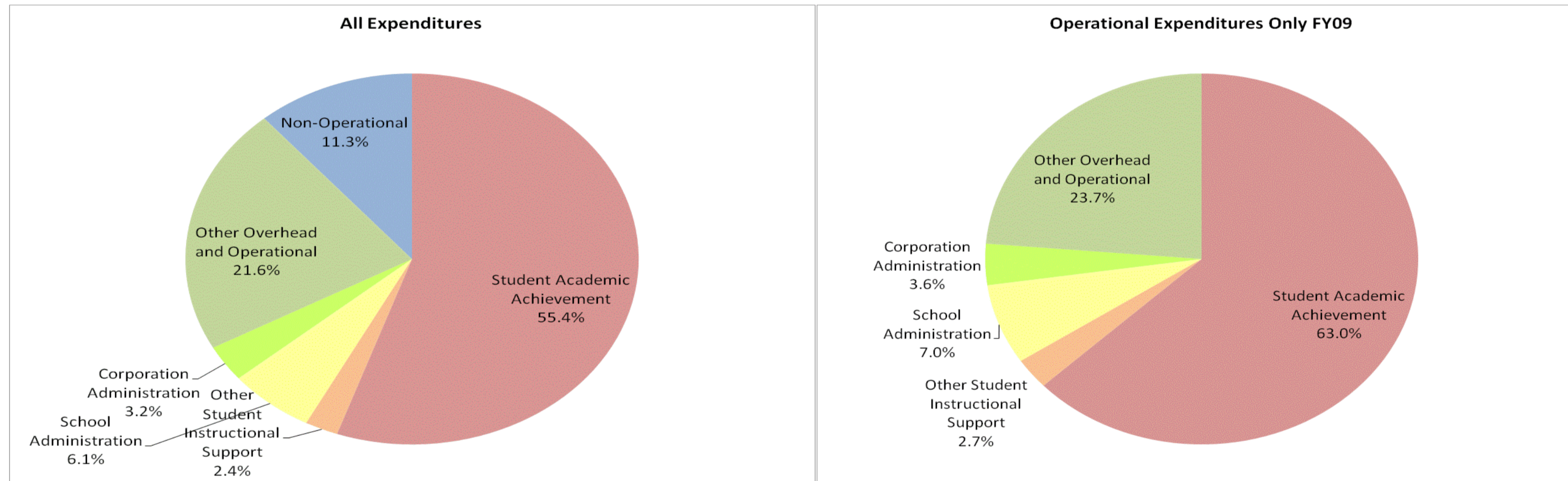


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lakeland School Corporation (4535)**

Lakeland School Corporation (4535)

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	\$8,240,359	55.3%	\$10,964,263	52.1%	\$11,135,395	50.5%	\$11,653,063	55.4%
Student Instructional Support	\$936,792	6.3%	\$1,293,866	6.2%	\$1,659,452	7.5%	\$1,788,202	8.5%
Overhead and Operational	\$3,405,967	22.9%	\$4,797,923	22.8%	\$5,065,282	23.0%	\$5,223,650	24.8%
Nonoperational	\$2,317,064	15.6%	\$3,968,479	18.9%	\$4,169,739	18.9%	\$2,378,500	11.3%
Grand Total	\$14,900,182		\$21,024,532		\$22,029,868	0%	\$21,043,415	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	58.3%	58.1%	63.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lakeland School Corporation (4535)

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	\$9,125	\$351,970	\$133,743		> 500%	-62%
	11100 Regular Programs; Elementary	\$2,683,918	\$2,924,341	\$3,485,480	\$4,132,691	54%	41%	19%
	11200 Regular Programs; Middle/Junior High	\$1,128,361	\$1,425,822	\$1,761,063	\$1,988,460	76%	39%	13%
	11300 Regular Programs; High School	\$1,456,965	\$1,806,677	\$2,023,485	\$2,317,601	59%	28%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$23,231	\$41,411			78%
	11420 Vocational Education; Agriculture B	\$51,295	\$53,954	\$55,423	\$56,486	10%	5%	2%
	11460 Vocational Education; Occupational Home Economics	\$18,438	\$5,703	\$34,146	\$34,893	89%	> 500%	2%
	11470 Vocational Education; Business Education	\$49,474	\$397	\$24,780	\$48,671	-2%	> 500%	96%
	11490 Vocational Education; Industrial Education B	\$32,100	\$37,476	\$39,369	\$39,803	24%	6%	1%
	11510 Vocational Education; Cooperative Education	\$113,271	\$145,670	\$141,971	\$8,208	-93%	-94%	-94%
	11520 Vocational Education; Area School Participation	\$33,449	\$57,211	\$31,475	\$3,300	-90%	-94%	-90%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$20,076			
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$0	\$18,192			
	11630 Regular Programs; Alternative Education Programs; High School	\$56,851	\$59,153	\$34,559	\$46,149	-19%	-22%	34%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$10,104	\$23,052	\$21,397		112%	-7%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$35,214			
	12210 Mental Disabilities; Mild Mental Disabilities	\$615,174	\$883,116	\$524,528	\$265,750	-57%	-70%	-49%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$33,939			
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$25,012	\$17,733			-29%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$9,108	\$3,664			-60%
	12350 Physical Impairment; Homebound	\$20,299	\$1,605	\$1,350	\$5,059	-75%	215%	275%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$46,791	\$123,020			163%
	12520 Culturally Different; Compensatory	\$85,813	\$26,201	\$100	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$0	\$0	\$269,774	\$681,675			153%
	12710 Equal Opportunity At Risk	\$124,900	\$100,755	\$59,624	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$0	\$0	\$35,123	\$58,940			68%
	12900 Other Special Programs	\$0	\$4,975	\$270	\$0		-100%	-100%
	14100 Summer School Programs; Elementary	\$5,070	\$6,938	\$11,594	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$1,290	\$1,000	\$1,775	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$13,324	\$26,000	\$17,390	\$47,944	260%	84%	176%
	16100 Remediation Testing	\$48,621	\$80,185	\$83,896	\$60,463	24%	-25%	-28%
	16200 Preventive Remediation	\$6,279	\$16,612	\$32,776	\$17,394	177%	5%	-47%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$31,630	\$169,164			435%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$101,043	\$44,048	\$8,296	\$383,709	280%	> 500%	> 500%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$43,021	\$101,218	\$17,225	\$6,750	-84%	-93%	-61%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$900			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$39,537	\$81,196	\$66,245	\$54,211	37%	-33%	-18%
	22130 Improvement of Instruction; Instructional Staff Training	\$196	\$0	\$0	\$34,800	> 500%		
	22220 Library/Media Services; School Library	\$202,298	\$225,223	\$187,883	\$181,829	-10%	-19%	-3%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$10,290			
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$145,452	\$291,269			100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$138,111	\$250,700	\$215,089	\$223,462	62%	-11%	4%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$61	\$5,380	-\$1,750	\$6,658	> 500%	24%	
	26497 2007 Account Code - Teachers Retirement Fund	\$275,585	\$573,269	\$235,911	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$28,144			
Student Academic Achievement Total		\$7,344,743	\$8,964,054	\$10,055,096	\$11,653,063	59%	30%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$1,000	\$0			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$19,631	\$40,047			104%
	21220 Guidance Services; Counseling Services	\$174,019	\$171,228	\$278,822	\$305,926	76%	79%	10%
	21310 Health Services; Service Area Direction	\$690	\$400	\$0	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$300	\$0	\$0	\$0	-100%		
	21330 Health Services; Dental Services	\$300	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$25,374	\$29,258	\$46,733	\$51,506	103%	76%	10%
	21390 Health Services; Other Health Services	\$2,449	\$2,625	\$4,410	\$7,865	221%	200%	78%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$46,156	\$91,150			97%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$12	\$421			> 500%
	24100 Office of The Principal	\$618,027	\$819,538	\$1,080,638	\$1,276,736	107%	56%	18%
	24900 Other Support Services, School Administration	\$0	\$0	\$5,658	\$14,550			157%
Student Instructional Support Total		\$821,159	\$1,023,049	\$1,483,060	\$1,788,202	118%	75%	21%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$6,000	\$15,100	\$22,365	\$15,893	165%	5%	-29%
	23120 Board of Education; Service Area Assistants	\$23,820	\$33,363	\$19,544	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$2,337	\$28,800	\$37,549	\$67,677	> 500%	135%	80%
	23160 Board of Education; Promotion Expenses	\$2,927	\$2,549	\$1,265	\$1,065	-64%	-58%	-16%
	23190 Board of Education; Other Governing Body Services	\$14,859	\$19,985	\$15,263	\$4,202	-72%	-79%	-72%
	23210 Executive Administration; Office of The Superintendent	\$199,822	\$230,442	\$270,115	\$302,876	52%	31%	12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Lakeland School Corporation (4535)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$150	\$0	\$1,885	\$0	-100%		-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$4,667	\$11,356			143%
	25110 Fiscal Services; Office of The Business Manager	\$26,580	\$35,470	\$133,112	\$235,704	> 500%	> 500%	77%
	25130 Fiscal Services; Budgeting	\$526	\$0	\$1,671	\$6,518	> 500%		290%
	25150 Fiscal Services; Payroll Services	\$37,106	\$59,673	\$28,120	\$14,197	-62%	-76%	-50%
	25191 Other Fiscal Services; Refund of Revenue	-\$525	\$0	\$124	\$179			44%
	25199 Other Fiscal Services; Other	\$0	\$525	\$9,088	\$0		-100%	-100%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$13,753	\$0	\$27,252	\$0	-100%		-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$400	\$3,723			> 500%
	25750 Personnel Services; Health Services	\$16,853	\$19,928	\$621	\$75	-100%	-100%	-88%
	25890 Other Technology Services	\$0	\$0	\$30,144	\$7,536			-75%
	25920 Ditch Assessments	\$0	\$1,751	\$100	\$100		-94%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,010,028	\$1,298,234	\$1,389,558	\$1,547,318	53%	19%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$113,354	\$154,349	\$99,429	\$48,593	-57%	-69%	-51%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$69,475	\$84,146	\$63,087	\$86,078	24%	2%	36%
	26499 2007 Account Code - Other	\$0	\$10,257	\$8,708	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$800	\$7,449	\$5,114	\$5,056	> 500%	-32%	-1%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$9	\$6,667			> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$105,045	\$199,853	\$139,575	\$127,591	21%	-36%	-9%
	27010 Student Transportation; Service Area Direction	\$21,974	\$47,076	\$60,361	\$78,497	257%	67%	30%
	27100 Student Transportation; Vehicle Operation	\$334,861	\$436,337	\$591,672	\$746,905	123%	71%	26%
	27200 Student Transportation; Monitoring Services	\$920	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$172,906	\$297,602	\$376,064	\$459,595	166%	54%	22%
	27400 Student Transportation; Purchase of School Buses	\$168,620	\$302,408	\$217,226	\$166,511	-1%	-45%	-23%
	27500 Student Transportation; Insurance on Buses	\$16,504	\$54,848	\$27,177	\$36,727	123%	-33%	35%
	27700 Student Transportation; Contracted Transportation Services	\$129,687	\$134,420	\$290,293	\$211,887	63%	58%	-27%
	27900 Student Transportation; Other Student Transportation Services	\$9,398	\$10,848	\$16,164	\$30,070	220%	177%	86%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,072	\$3,532	\$3,445		12%	-2%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$20,109	\$43,023			114%
	31200 Food Services Operations; Food Preparation and Dispensing	\$307,028	\$357,463	\$363,983	\$392,025	28%	10%	8%
	31300 Food Services Operations; Food Delivery	\$260,668	\$435,680	\$248,852	\$0	-100%	-100%	-100%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$204,499	\$457,428			124%
	31900 Other Food Services	\$109,695	\$798	\$37,740	\$105,135	-4%	> 500%	179%
Overhead and Operational Total		\$3,175,170	\$4,282,425	\$4,766,438	\$5,223,650	65%	22%	10%
Nonoperational								
	33200 Community Recreation	\$352	\$0	\$42,017	\$0	-100%		-100%
	33300 Civic Services	\$0	\$0	\$0	\$283			
	33950 Step Ahead	\$79,291	\$19	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$6,322	\$0	\$0	\$450	-93%		
	40100 Facilities Acquisition and Construction; Service Area Direction	\$92	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$850,884	\$738,010	\$886,334	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$27,342	\$133,325			388%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$188,861	\$377,723			100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$15,461	\$34,200			121%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,341	\$65,210	\$65,038	\$85,310	88%	31%	31%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$308,972	\$631,076	\$482,147	\$582,090	88%	-8%	21%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,516	\$32,087	\$50,977	\$62,705	19%	95%	23%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$376,272	\$371,047	\$427,947		14%	15%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$429,358	\$193,861	\$0		-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$70,586	\$90,077	\$108,306		53%	20%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$958,640	\$1,591,623	\$1,729,548	\$566,160	-41%	-64%	-67%
	54200 Common School Fund; Principal	\$12,176	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,314,586	\$3,934,240	\$4,142,710	\$2,378,500	3%	-40%	-43%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$105,916	\$171,326	\$98,098	\$0			
	26492 2007 Account Code - Social Security	\$623,748	\$775,309	\$364,143	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$152	\$374	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$514,708	\$1,653,233	\$1,003,567	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$5,715	\$1,441	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$214,806	\$115,316	\$0			
Prorated By Fund Total		\$1,244,523	\$2,820,763	\$1,582,565	\$0			