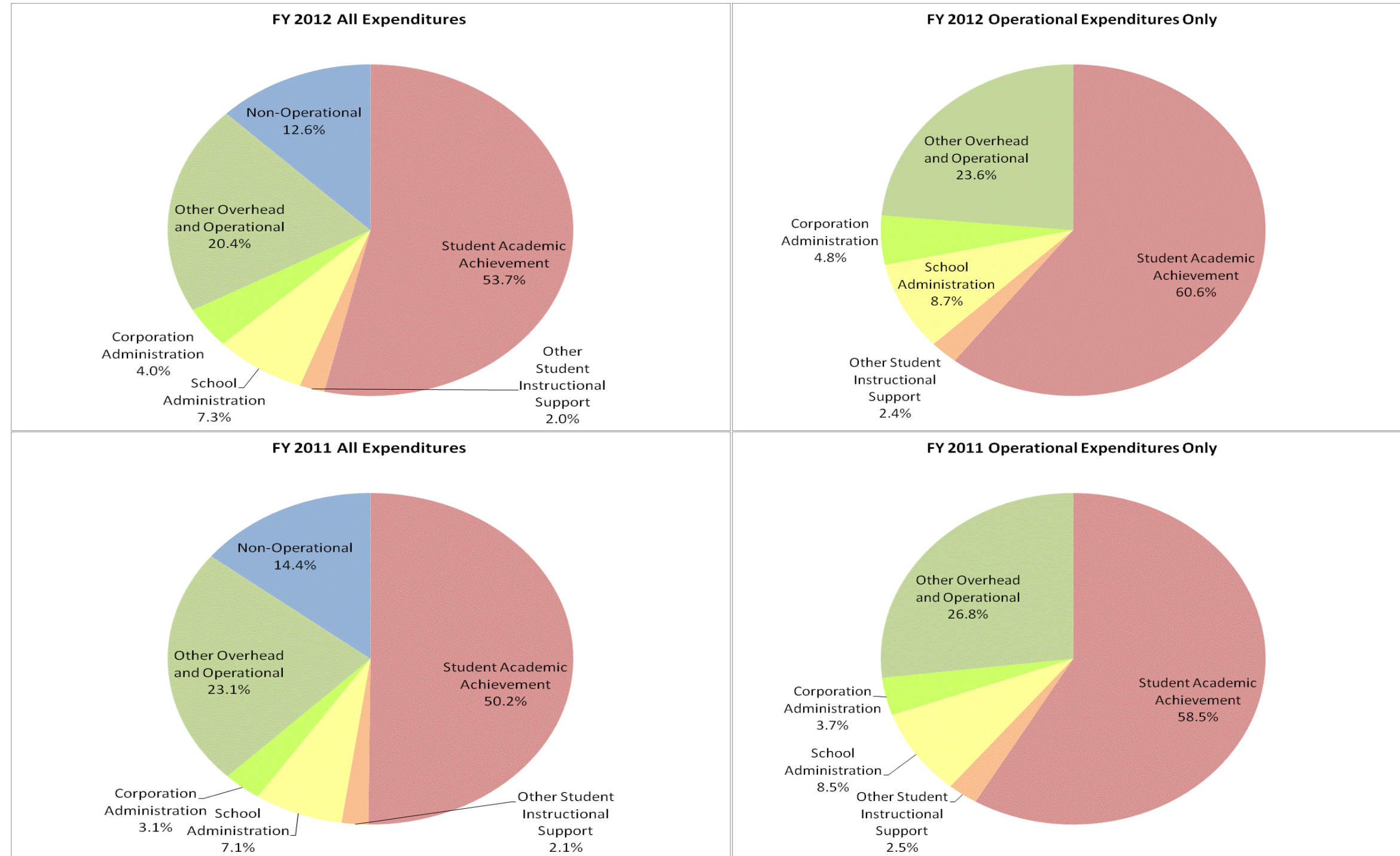


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Lake Station Community Schools (4680)**

Lake Station Community Schools (4680)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,546,574	53.4%	\$8,605,922	55.2%	\$8,013,211	50.2%	\$8,633,261	53.7%
Student Instructional Support	\$1,272,980	9.0%	\$1,482,644	9.5%	\$1,474,362	9.2%	\$1,495,991	9.3%
Overhead and Operational	\$3,720,394	26.4%	\$4,241,117	27.2%	\$4,186,178	26.2%	\$3,929,240	24.4%
Nonoperational	\$1,579,150	11.2%	\$1,255,727	8.1%	\$2,299,149	14.4%	\$2,025,103	12.6%
<b>Grand Total</b>	<b>\$14,119,098</b>		<b>\$15,585,409</b>		<b>\$15,972,899</b>		<b>\$16,083,594</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.5%	64.7%	59.4%	63.0%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Lake Station Community Schools (4680)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,651,510	\$3,891,517	\$3,127,204	\$3,256,745	23%	-16%	4%
	11200 Regular Programs; Middle/Junior High	\$603,305	\$902,377	\$988,983	\$1,034,879	72%	15%	5%
	11300 Regular Programs; High School	\$1,330,205	\$1,936,431	\$1,634,525	\$1,618,627	22%	-16%	-1%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$114,857	\$132,754	\$121,850		6%	-8%
	12110 Gifted And Talented; Gifted and Talented	\$11,809	\$31,651	\$37,308	\$37,002	213%	17%	-1%
	12350 Physical Impairment; Homebound	\$10,026	\$19,608	\$9,504	\$10,688	7%	-45%	12%
	12610 Learning Disability	\$0	\$0	\$0	\$69,927			
	12710 Equal Opportunity At Risk	\$41,439	\$70,200	\$71,555	\$76,423	84%	9%	7%
	12900 Other Special Programs	\$5,635	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$43,746	\$28,252	\$87,087	\$68,444	56%	142%	-21%
	14300 Summer School Programs; High School	\$25,184	\$47,080	\$8,185	\$8,574	-66%	-82%	5%
	16100 Remediation Testing	\$28,003	\$4,137	\$4,663	\$30,222	8%	> 500%	> 500%
	16200 Preventive Remediation	\$40,026	\$40,662	\$48,832	\$37,416	-7%	-8%	-23%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$714	\$12,326	\$1,253	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$30,950	\$42,050	\$15,950	\$34,800	12%	-17%	118%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$54,900	\$13,392	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$716,697	\$759,978	\$819,107	\$924,169	29%	22%	13%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$9,052	\$9,268			2%
	22110 Improvement of Instruction; Service Area Direction	\$16,932	\$71,541	\$124,522	\$202,512	> 500%	183%	63%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,824	\$32,068	\$90,327	\$126,878	> 500%	296%	40%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,000	\$15,994	\$65,717	\$2,280	14%	-86%	-97%
	22220 Library/Media Services; School Library	\$132,827	\$184,543	\$195,145	\$199,759	50%	8%	2%
	22230 Library/Media Services; Audiovisual	\$1,599	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$137,400	\$0	\$139,265		1%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$124,639	\$126,979			2%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,940	\$161,606	\$243,539		217%	51%
	22360 Instruction, Related Technology; Network Support	\$139,456	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$838	\$47,460	\$38,670		> 500%	-19%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$139,716	\$162,083	\$155,198	\$200,282	43%	24%	29%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,205	\$9,997	\$52,635	\$14,063	15%	41%	-73%
	26497 2007 Account Code - Teachers Retirement Fund	\$277,941	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,336,648</b>	<b>\$8,605,922</b>	<b>\$8,013,211</b>	<b>\$8,633,261</b>	<b>36%</b>	<b>0%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$75,861	\$108,973	\$95,133	\$26,451	-65%	-76%	-72%
	21220 Guidance Services; Counseling Services	\$136,570	\$158,503	\$150,867	\$164,703	21%	4%	9%
	21240 Guidance Services; Information Services	\$0	\$11,190	\$6,561	\$11,505		3%	75%
	21340 Health Services; Nurse Services	\$52,328	\$75,732	\$87,398	\$118,514	126%	56%	36%
	24100 Office of The Principal	\$683,527	\$976,375	\$975,036	\$1,025,875	50%	5%	5%
	24900 Other Support Services, School Administration	\$53,457	\$151,871	\$159,366	\$148,942	179%	-2%	-7%
<b>Student Instructional Support Total</b>		<b>\$1,001,744</b>	<b>\$1,482,644</b>	<b>\$1,474,362</b>	<b>\$1,495,991</b>	<b>49%</b>	<b>1%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23120 Board of Education; Service Area Assistants	\$89,968	\$249,291	\$164,182	\$98,623	10%	-60%	-40%
	23150 Board of Education; Legal Services	\$8,384	\$19,115	\$9,759	\$7,063	-16%	-63%	-28%
	23160 Board of Education; Promotion Expenses	\$5,414	\$1,795	\$2,417	\$1,978	-63%	10%	-18%
	23210 Executive Administration; Office of The Superintendent	\$204,064	\$280,365	\$217,455	\$365,644	79%	30%	68%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$81,186	\$165,011			103%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$3,581	\$7,183			101%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$163	\$336	\$193		19%	-42%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,877	\$1,034	\$2,236	\$1,208	-36%	17%	-46%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$802	\$750			-6%
	25710 Personnel Services; Supervision of Personnel Services	\$267	\$1,100	\$100	\$654	145%	-41%	> 500%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$1,011	\$887			-12%
	25750 Personnel Services; Health Services	\$1,915	\$10,051	\$8,010	\$0	-100%	-100%	-100%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$180	\$0			-100%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$228,560	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$132,756	\$215,361	\$214,565	\$225,070	70%	5%	5%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Lake Station Community Schools (4680)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,583,054	\$1,685,333	\$1,581,593	\$1,492,215	-6%	-11%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,180	\$50,929	\$18,371	\$8,274	-84%	-84%	-55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$222,185	\$221,935	\$196,505	\$159,635	-28%	-28%	-19%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$578	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$74,514	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$39,184	\$4,525	\$45,765	\$2,233	-94%	-51%	-95%
	26600 Operation and Maintenance of Plant Services; Security Services	\$48,030	\$89,018	\$178,403	\$2,302	-95%	-97%	-99%
	26700 Operation and Maintenance of Plant Services; Insurance	\$92,218	\$112,155	\$117,373	\$140,263	52%	25%	20%
	27010 Student Transportation; Service Area Direction	\$58,135	\$106,179	\$104,247	\$5,212	-91%	-95%	-95%
	27100 Student Transportation; Vehicle Operation	\$140,615	\$232,275	\$223,837	\$239,522	70%	3%	7%
	27200 Student Transportation; Monitoring Services	\$809	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$63,744	\$98,086	\$105,876	\$168,163	164%	71%	59%
	27400 Student Transportation; Purchase of School Buses	\$63,502	\$0	\$134,230	\$82,849	30%		-38%
	27500 Student Transportation; Insurance on Buses	\$11,512	\$14,824	\$16,850	\$18,810	63%	27%	12%
	27700 Student Transportation; Contracted Transportation Services	\$1,965	\$3,777	\$4,820	\$7,114	262%	88%	48%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$1,146	\$476			-58%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$466	\$923			98%
	31100 Food Services Operations; Service Area Direction	\$41,159	\$73,654	\$58,174	\$64,007	56%	-13%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$216,533	\$264,217	\$343,880	\$362,368	67%	37%	5%
	31400 Food Services Operations; Food Purchases	\$213,958	\$265,565	\$281,944	\$293,306	37%	10%	4%
	31900 Other Food Services	\$9,301	\$11,810	\$66,879	\$7,306	-21%	-38%	-89%
<b>Overhead and Operational Total</b>		<b>\$3,376,822</b>	<b>\$4,241,117</b>	<b>\$4,186,178</b>	<b>\$3,929,240</b>	<b>16%</b>	<b>-7%</b>	<b>-6%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$2,461	\$42,003	\$62,323	\$29,368	> 500%	-30%	-53%
	33400 Athletic Coaches	\$123,967	\$124,410	\$186,677	\$182,796	47%	47%	-2%
	33600 Nonpublic School Pupil Services	\$193	\$0	\$0	\$0	-100%		
	33930 Latch Key Kid Program	\$443	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$20,000	\$15,841	\$476,397	\$16,146	-19%	2%	-97%
	45100 Building Acquisition, Construction and Improvements	\$69,215	\$26,035	\$448,698	\$532,888	> 500%	> 500%	19%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$234	\$3,733	-\$1,108	\$2,400	> 500%	-36%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,212	\$16,220	\$24,744	\$9,161	-10%	-44%	-63%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$82,933	\$100,057	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$25,750	\$42,221	\$9,788	\$15,995	-38%	-62%	63%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$80,898	\$112,813	\$46,989	\$21,506	-73%	-81%	-54%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$88,500	\$90,000	\$89,500	\$255,000	188%	183%	185%
	54100 Veterans' Memorial Fund; Principal	\$62,895	\$38,723	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$976,178	\$643,231	\$955,140	\$959,843	-2%	49%	0%
	60700 Nonprogramed Charges; Scholarships	\$0	\$440	\$0	\$0		-100%	
<b>Nonoperational Total</b>		<b>\$1,543,878</b>	<b>\$1,255,727</b>	<b>\$2,299,149</b>	<b>\$2,025,103</b>	<b>31%</b>	<b>61%</b>	<b>-12%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$99,721	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$537,555	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$57,245	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,053,970	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,848	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$108,667	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,860,006</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			