

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Lake Station Community Schools (4680)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,301,197	\$4,215,324	\$4,079,049	\$3,812,054	-3.0%	-6.5%
Group Health Insurance	222	\$831,124	\$936,019	\$932,590	\$876,546	1.3%	-6.0%
Pupil Services	313	\$958,969	\$735,899	\$973,485	\$861,577	-2.6%	-11.5%
Non - Certified Salaries	120	\$603,620	\$603,656	\$472,377	\$424,499	-8.4%	-10.1%
Teacher Retirement Fund, After 7-1-95	216	\$236,655	\$258,581	\$287,170	\$303,784	6.4%	5.8%
Social Security Certified	212	\$329,348	\$317,882	\$310,325	\$289,575	-3.2%	-6.7%
Computer Hardware	741	\$117,659	\$55,653	\$94,189	\$234,183	18.8%	148.6%
Textbooks	630	\$214,344	\$153,051	\$129,299	\$156,784	-7.5%	21.3%
Content	747	\$83,682	\$97,075	\$137,163	\$115,760	8.5%	-15.6%
Stipends	131	\$99,609	\$131,760	\$141,903	\$111,787	2.9%	-21.2%
Severance/Early Retirement Pay	213	\$101,109	\$88,978	\$84,659	\$105,001	0.9%	24.0%
Pre-2008 Object Code - Temporary Salaries	130	\$132,516	\$102,845	\$81,110	\$89,557	-9.3%	10.4%
Operational Supplies	611	\$97,546	\$75,768	\$93,842	\$44,075	-18.0%	-53.0%
Other Employee Benefits	241 - 290	\$55,254	\$59,753	\$58,224	\$43,680	-5.7%	-25.0%
Social Security Noncertified	211	\$51,424	\$53,503	\$41,077	\$37,884	-7.4%	-7.8%
Instructional Programs Improvement Services	312	\$24,852	\$9,179	\$20,555	\$33,031	7.4%	60.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$63,058	\$54,262	\$41,450	\$29,724	-17.1%	-28.3%
Public Employees Retirement Fund	214	\$20,486	\$20,395	\$19,413	\$20,806	0.4%	7.2%
Connectivity	744	\$23,323	\$7,285	\$20,498	\$16,982	-7.6%	-17.2%
Travel	580	\$18,343	\$13,313	\$10,976	\$16,468	-2.7%	50.0%
Other Professional and Technical Services	319	\$8,268	\$8,459	\$9,258	\$11,717	9.1%	26.6%
Instruction Services	311	\$67	\$7,347	\$17,993	\$9,737	247.5%	-45.9%
Group Life Insurance	221	\$10,107	\$7,465	\$8,163	\$8,274	-4.9%	1.4%
Periodicals	650	\$3,010	\$2,886	\$3,090	\$6,535	21.4%	111.5%
Postage and Postage Machine Rental	532	\$72	\$95	\$1,440	\$5,783	199.4%	301.6%
Professional Development	748	\$689	\$7,431	\$8,253	\$5,340	66.8%	-35.3%
Unemployment Insurance	230	\$29,437	\$15,080	\$1,669	\$969	-57.4%	-42.0%
Other Purchased Services	593	\$0	\$350	\$350	\$945	NA	170.0%
Other Group Insurance Authorized by Statute	224	\$381	\$381	\$381	\$381	0.0%	0.0%
Equipment	730	\$0	\$2,397	\$0	\$200	NA	NA
Library Books	640	\$11,181	\$11,562	\$18,960	\$95	-69.6%	-99.5%
Other Technology Hardware	746	\$164,272	\$76,607	\$1,663	\$0	-100.0%	-100.0%
Dues and Fees	810	\$1,475	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$1,000	\$45,478	\$1,000	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$39,182	\$3,581	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$8,633,261</b>	<b>\$8,179,299</b>	<b>\$8,101,575</b>	<b>\$7,673,734</b>	<b>-2.9%</b>	<b>-5.3%</b>
<b>Student Instructional Support</b>							

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Lake Station Community Schools (4680)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$607,489	\$636,581	\$651,854	\$640,903	1.3%	-1.7%
Non - Certified Salaries	120	\$409,406	\$340,818	\$337,793	\$315,112	-6.3%	-6.7%
Group Health Insurance	222	\$222,350	\$231,406	\$262,897	\$249,614	2.9%	-5.1%
Social Security Certified	212	\$47,916	\$50,114	\$50,399	\$49,424	0.8%	-1.9%
Teacher Retirement Fund, After 7-1-95	216	\$46,886	\$51,068	\$51,958	\$40,654	-3.5%	-21.8%
Public Employees Retirement Fund	214	\$45,400	\$34,892	\$31,321	\$32,099	-8.3%	2.5%
Severance/Early Retirement Pay	213	\$20,780	\$19,789	\$12,944	\$29,329	9.0%	126.6%
Social Security Noncertified	211	\$29,508	\$24,433	\$23,610	\$22,927	-6.1%	-2.9%
Other Employee Benefits	241 - 290	\$28,819	\$29,799	\$29,737	\$19,429	-9.4%	-34.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,746	\$4,757	\$4,851	\$7,289	11.3%	50.3%
Other Professional and Technical Services	319	\$11,505	\$2,493	\$6,571	\$3,484	-25.8%	-47.0%
Group Life Insurance	221	\$2,476	\$2,484	\$2,886	\$2,477	0.0%	-14.2%
Other Group Insurance Authorized by Statute	224	\$2,671	\$2,645	\$2,613	\$2,297	-3.7%	-12.1%
Operational Supplies	611	\$3,103	\$7,686	\$2,737	\$1,885	-11.7%	-31.1%
Pre-2008 Object Code - Temporary Salaries	130	\$7,470	\$3,435	\$1,830	\$1,168	-37.1%	-36.2%
Travel	580	\$1,203	\$2,008	\$1,907	\$602	-15.9%	-68.4%
Stipends	131	\$3,692	\$8,000	\$2,338	\$38	-68.2%	-98.4%
Data Processing Services	316	\$317	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$255	\$33	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,495,991</b>	<b>\$1,452,442</b>	<b>\$1,478,245</b>	<b>\$1,418,729</b>	<b>-1.3%</b>	<b>-4.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,453,115	\$1,438,224	\$1,451,519	\$1,404,411	-0.8%	-3.2%
Group Health Insurance	222	\$341,493	\$373,892	\$385,665	\$356,158	1.1%	-7.7%
Light and Power - Other Than Heating and Cooling	625	\$271,338	\$248,005	\$261,424	\$304,657	2.9%	16.5%
Food Purchases	614	\$294,571	\$391,662	\$356,662	\$301,904	0.6%	-15.4%
Certified Salaries	110	\$193,957	\$199,726	\$199,726	\$218,366	3.0%	9.3%
Repairs and Maintenance Services	430	\$104,900	\$132,781	\$122,746	\$132,353	6.0%	7.8%
Operational Supplies	611	\$167,786	\$211,920	\$201,223	\$128,984	-6.4%	-35.9%
Public Employees Retirement Fund	214	\$116,679	\$116,012	\$116,097	\$119,121	0.5%	2.6%
Heating and Cooling for Buildings - Gas	622	\$119,732	\$109,992	\$152,628	\$113,499	-1.3%	-25.6%
Social Security Noncertified	211	\$111,993	\$109,974	\$110,910	\$106,960	-1.1%	-3.6%
Insurance	520	\$72,352	\$95,367	\$100,541	\$100,455	8.6%	-0.1%
Rentals	440	\$92,950	\$10,023	\$85,966	\$57,234	-11.4%	-33.4%
Workers Compensation Insurance	225	\$86,721	\$88,177	\$79,602	\$56,126	-10.3%	-29.5%
Water and Sewage	411	\$38,859	\$49,711	\$57,116	\$55,684	9.4%	-2.5%
Printing and Binding	550	\$44,817	\$63,066	\$57,795	\$42,952	-1.1%	-25.7%
Gasoline and Lubricants	613	\$68,972	\$66,290	\$64,225	\$41,548	-11.9%	-35.3%
Board of Education Services	318	\$7,063	\$20,164	\$34,675	\$38,823	53.1%	12.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Lake Station Community Schools (4680)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Pre-2008 Object Code - Temporary Salaries	130	\$43,102	\$37,486	\$27,070	\$38,358	-2.9%	41.7%
Equipment	730	\$88,679	\$132,959	\$259,832	\$28,421	-24.8%	-89.1%
Removal of Refuse and Garbage	412	\$15,909	\$15,447	\$19,504	\$24,595	11.5%	26.1%
Other Supplies and Materials	615, 660 - 689	\$2,830	\$1,308	\$2,400	\$21,260	65.6%	785.9%
Severance/Early Retirement Pay	213	\$6,473	\$14,218	\$4,284	\$20,814	33.9%	385.9%
Other Employee Benefits	241 - 290	\$43,755	\$42,655	\$43,756	\$19,610	-18.2%	-55.2%
Student Transportation Services	510	\$7,590	\$1,720	\$6,330	\$18,832	25.5%	197.5%
Social Security Certified	212	\$14,771	\$15,392	\$15,494	\$18,673	6.0%	20.5%
Board Member Compensation	115	\$19,018	\$19,336	\$21,914	\$17,796	-1.6%	-18.8%
Travel	580	\$23,114	\$20,131	\$18,603	\$16,867	-7.6%	-9.3%
Dues and Fees	810	\$9,248	\$9,886	\$9,091	\$12,629	8.1%	38.9%
Stipends	131	\$0	\$1,700	\$3,380	\$11,055	NA	227.1%
Teacher Retirement Fund, After 7-1-95	216	\$8,545	\$9,749	\$9,879	\$10,819	6.1%	9.5%
Overtime Salaries	140	\$12,853	\$13,734	\$21,658	\$10,646	-4.6%	-50.8%
Vehicles	731	\$0	\$0	\$37,085	\$7,926	NA	-78.6%
Other Professional and Technical Services	319	\$1,810	\$87,646	\$2,798	\$7,768	43.9%	177.6%
Telephone	531	\$18,000	\$4,348	\$11,204	\$3,815	-32.2%	-66.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$12	\$19	\$3,390	NA	17980.5%
Postage and Postage Machine Rental	532	\$1,342	\$3,162	\$4,404	\$3,383	26.0%	-23.2%
Group Life Insurance	221	\$3,062	\$3,006	\$3,591	\$3,263	1.6%	-9.1%
Tires and Repairs	612	\$1,753	\$7,028	\$5,246	\$2,321	7.3%	-55.8%
Cleaning Services	420	\$1,000	\$0	\$0	\$1,460	9.9%	NA
Other Group Insurance Authorized by Statute	224	\$1,076	\$1,142	\$1,142	\$1,142	1.5%	0.0%
Textbooks	630	\$943	\$1,436	\$1,448	\$997	1.4%	-31.2%
Bank Service Charges	871	\$1,208	\$1,172	\$1,100	\$959	-5.6%	-12.8%
Official Bond Premiums	525	\$320	\$900	\$450	\$150	-17.3%	-66.7%
Miscellaneous Objects	876 - 899	\$654	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$6,700	\$0	NA	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$89	\$0	\$0	NA	NA
Unemployment Insurance	230	\$14,885	\$26	\$725	-\$674	NA	-193.0%
<b>Overhead and Operational Total</b>		<b>\$3,929,240</b>	<b>\$4,170,675</b>	<b>\$4,377,623</b>	<b>\$3,885,507</b>	<b>-0.3%</b>	<b>-11.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,214,843	\$1,409,501	\$1,450,725	\$1,477,457	5.0%	1.8%
Stipends	131	\$92,237	\$166,927	\$169,019	\$166,805	16.0%	-1.3%
Construction Services	450	\$525,229	\$171,982	\$827,785	\$28,292	-51.8%	-96.6%
Equipment	730	\$27,555	\$22,598	\$9,745	\$8,916	-24.6%	-8.5%
Interest	832	\$21,506	\$17,458	\$9,388	\$8,729	-20.2%	-7.0%
Social Security Noncertified	211	\$8,247	\$6,458	\$5,848	\$6,364	-6.3%	8.8%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Lake Station Community Schools (4680)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Teacher Retirement Fund, After 7-1-95	216	\$3,900	\$5,260	\$6,846	\$6,314	12.8%	-7.8%
Social Security Certified	212	\$6,445	\$6,132	\$6,926	\$6,233	-0.8%	-10.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$1,656	NA	NA
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$0	\$886	NA	NA
Operational Supplies	611	\$7,564	\$1,429	\$1,047	\$859	-42.0%	-18.0%
Public Employees Retirement Fund	214	\$0	\$200	\$243	\$857	NA	252.3%
Rentals	440	\$0	\$0	\$0	\$627	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,105	\$686	\$604	\$531	-16.8%	-12.2%
Food Purchases	614	\$0	\$0	\$0	\$445	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$300	NA	NA
Repairs and Maintenance Services	430	\$7,659	\$2,257	\$0	\$0	-100.0%	NA
Non - Certified Salaries	120	\$52,420	\$0	\$0	\$0	-100.0%	NA
Other Professional and Technical Services	319	\$16,146	\$1,680	\$0	\$0	-100.0%	NA
Certified Salaries	110	\$37,960	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$2,285	\$2,065	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$2,025,103</b>	<b>\$1,814,635</b>	<b>\$2,488,176</b>	<b>\$1,715,271</b>	<b>-4.1%</b>	<b>-31.1%</b>
<b>Grand Total</b>		<b>\$16,083,594</b>	<b>\$15,617,051</b>	<b>\$16,445,619</b>	<b>\$14,693,242</b>	<b>-2.2%</b>	<b>-10.7%</b>