

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

LaPorte Community School Corp (4945)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$645,450	\$663,299	n/a	3%
	11100 Elementary	\$6,341,575	\$9,439,399	\$8,651,618	36%	-8%
	11200 Middle/Junior High	\$3,255,401	\$4,060,070	\$4,414,131	36%	9%
	11300 High School	\$4,320,853	\$4,914,057	\$4,982,944	15%	1%
	11350 Honors Diploma Award	\$0	\$45,427	\$89,071	n/a	96%
	11470 Business Education	\$9,087	\$153	\$0	-100%	-100%
	11480 Industrial Education A	\$22,570	\$9,296	\$16,858	-25%	81%
	11630 High School	\$840	\$0	\$0	-100%	n/a
	11900 Other Regular Programs	\$0	\$16,825	\$5,512	n/a	-67%
	12100 Gifted and Talented	\$51,458	\$50,834	\$36,576	-29%	-28%
	12210 Mild Mental Handicap	\$0	\$142,585	\$156,512	n/a	10%
	12220 Moderate Mental Handicap	\$18,105	\$138,623	\$150,479	> 500%	9%
	12230 Mental Handicap	\$21,261	\$134,869	\$201,609	> 500%	49%
	12310 Orthopedic Impairment	\$0	\$97	\$45,161	n/a	> 500%
	12320 Multiple Handicap	\$0	\$0	\$12,705	n/a	n/a
	12330 Visual Impairment	\$0	\$0	\$4,105	n/a	n/a
	12340 Hearing Impairment	\$17,462	\$50,750	\$54,060	210%	7%
	12350 Homebound	\$876	\$227	\$15,298	> 500%	> 500%
	12410 Emotional Handicap - Full Time	\$28,980	\$90,660	\$119,176	311%	31%
	12510 Communication Disorder	\$11,014	\$55,376	\$65,899	498%	19%
	12520 Compensatory	\$15,161	\$37,509	\$45,601	201%	22%
	12610 Learning Disability - Full Time	\$66,598	\$503,764	\$560,852	> 500%	11%
	12620 Learning Disability - All Others	\$75,419	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$122,838	\$71,295	\$63,700	-48%	-11%
	12900 Other Special Programs	\$146,129	\$307,168	\$288,771	98%	-6%
	13100 Adult Basic Education	\$46,304	\$64,133	\$1,224	-97%	-98%
	13300 Occupational Programs	\$11,741	\$11,149	\$7,313	-38%	-34%
	13900 Other Adult/Continuing Ed Programs	\$125	\$0	\$0	-100%	n/a
	14100 Elementary	\$19,065	\$16,146	\$17,663	-7%	9%
	14300 High School	\$113,893	\$143,705	\$112,613	-1%	-22%
	15100 Non-Credit Enrichment Programs	\$90,819	\$13,727	\$9,096	-90%	-34%
	16100 Remediation Testing	\$27,836	\$138,752	\$159,729	474%	15%
	16200 Preventive Remediation	\$152,724	\$69,118	\$48,693	-68%	-30%
	22220 School Library	\$448,538	\$467,364	\$429,679	-4%	-8%
	22230 Audiovisual	\$79,385	\$68,079	\$108,636	37%	60%
	22250 Computer Assisted Instruction Services	\$84,503	\$52,421	\$79,946	-5%	53%
	24100 Office of the Principal Services	\$1,239,276	\$1,757,642	\$1,751,794	41%	0%
	25820 Textbooks and Repairs	\$440,744	\$563,448	\$565,572	28%	0%
	25840 Other Textbook Rental Services	\$6,101	\$4,232	\$1,491	-76%	-65%
	25860 Textbooks and Workbooks	\$0	\$44,082	\$44,082	n/a	0%

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	26497 Teachers Retirement Fund	\$585,646	\$1,276,085	\$1,215,499	108%	-5%
	41100 Transfer Tuition	\$20,934	\$211,856	\$217,170	> 500%	3%
	41400 Joint Services and Supply	\$1,869,528	\$2,474,691	\$2,529,979	35%	2%
	41600 Joint Services and Supply - Other	\$0	\$8,237	\$0	n/a	-100%
Student Academic Achievement Total		\$19,762,786	\$28,099,304	\$27,944,117	41%	-1%
Student Instructional Support						
	21110 Service Area Direction	\$54,220	\$59,052	\$84,740	56%	44%
	21120 Attendance Services	\$14,887	\$17,086	\$14,286	-4%	-16%
	21130 Social Work Services	\$14,721	\$11	\$0	-100%	-100%
	21140 Pupil Accounting	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$687,126	\$809,471	\$778,985	13%	-4%
	21320 Medical Services	\$49,578	\$59,223	\$54,828	11%	-7%
	21340 Nurse Services	\$92,791	\$201,805	\$157,209	69%	-22%
	21420 Psychological Testing	\$37,094	\$99,710	\$109,771	196%	10%
	21610 Service Area Direction	\$2,460	\$54,882	\$79,634	> 500%	45%
	22110 Service Area Direction	\$176,223	\$240,214	\$283,645	61%	18%
	22120 Instruction & Curriculum Development	\$16,779	\$96,330	\$55,552	231%	-42%
	22130 Instructional Staff Training Services	\$0	\$47,866	\$14,249	n/a	-70%
	23110 Service Area Direction	\$25,909	\$33,100	\$59,519	130%	80%
	23120 Service Area Assistants	\$45,308	\$53,804	\$50,480	11%	-6%
	23190 Other Governing Body Services	\$27,850	\$47,785	\$34,260	23%	-28%
	23210 Office of the Superintendent	\$138,343	\$182,725	\$201,502	46%	10%
	23220 Community Relations	\$6,532	\$5,660	\$2,340	-64%	-59%
	24900 Other Support Services - School Admin.	\$8,638	\$835	\$931	-89%	12%
	26450 Health Services	\$164,345	\$441,138	\$574,116	249%	30%
	26710 Technology Support and Maintenance	\$0	\$123,312	\$98,618	n/a	-20%
Student Instructional Support Total		\$1,562,804	\$2,574,007	\$2,654,665	70%	3%
Overhead and Operational						
	23150 Legal Services	\$42,284	\$116,785	\$69,000	63%	-41%
	23160 Promotion Expenses	\$8,439	\$4,146	\$6,495	-23%	57%
	23230 Staff Relations and Negotiations	\$87,968	\$126,909	\$134,569	53%	6%
	25110 Office of the Business Manager	\$111,194	\$122,366	\$115,631	4%	-6%
	25230 Receiving and Disbursing Funds	\$23,595	\$30,052	\$34,839	48%	16%
	25240 Payroll Services	\$33,133	\$34,641	\$33,743	2%	-3%
	25250 Financial Accounting	\$69,054	\$130,720	\$148,362	115%	13%
	25291 Refund of Revenue	\$5,440	\$110,064	\$2,515	-54%	-98%
	25295 Bank Service Charge	\$213	\$1,950	\$4,091	> 500%	110%
	25360 Rent of Buildings & Equipment	\$73,779	\$297,992	\$76,760	4%	-74%
	25410 Service Area Direction	\$199,342	\$256,391	\$260,091	30%	1%

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	25420 Maintenance of Buildings	\$2,896,074	\$3,870,817	\$3,895,813	35%	1%
	25430 Maintenance of Grounds	\$2,340	\$14,520	\$14,410	> 500%	-1%
	25440 Maintenance of Equipment	\$549,195	\$1,023,960	\$1,046,231	91%	2%
	25450 Vehicle Maintenance (other than buses)	\$23,530	\$30,479	\$59,646	153%	96%
	25460 Security Services	\$0	\$100	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$152,864	\$264,073	\$241,553	58%	-9%
	25490 Other Operating/Maintenance of Plant	\$20,075	\$196	\$109	-99%	-44%
	25510 Service Area Direction	\$147,569	\$186,520	\$209,289	42%	12%
	25520 Vehicle Operation	\$780,120	\$1,150,598	\$1,140,311	46%	-1%
	25530 Monitoring Services	\$45,353	\$77,693	\$80,195	77%	3%
	25540 Vehicle Servicing and Maintenance	\$407,257	\$496,711	\$549,080	35%	11%
	25550 Purchase of School Buses	\$64,934	\$254,676	\$556,064	> 500%	118%
	25560 Insurance on Buses	\$24,257	\$86,619	\$43,781	80%	-49%
	25580 Contracted Transportation Services	\$3,022	\$63	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$0	\$3,000	\$6,000	n/a	100%
	25610 Service Area Direction	\$702,443	\$948,469	\$957,359	36%	1%
	25620 Food Preparation and Dispensing	\$255	\$22,624	\$18,868	> 500%	-17%
	25640 Food Purchases	\$831,313	\$1,146,115	\$1,221,526	47%	7%
	25690 Other Food Services	\$62,300	\$64,926	\$68,384	10%	5%
	25920 Ditch Assessments	\$0	\$59	\$66	n/a	12%
	26495 Official Bonds	\$6,083	\$2,826	\$420	-93%	-85%
	26600 Data Processing	\$56,277	\$60,032	\$41,563	-26%	-31%
	32000 Community Recreation	\$17,504	\$16,283	\$12,591	-28%	-23%
	34000 Athletic Coaches	\$276,383	\$448,142	\$389,320	41%	-13%
	36000 Welfare Activities Services	\$37,949	\$39,504	\$33,150	-13%	-16%
	39400 Latch Key Kids Program	\$232,709	\$183,099	\$174,078	-25%	-5%
	39500 Child Care Services	\$0	\$0	\$0	n/a	n/a
	49200 Scholarships	\$0	\$3,674	\$1,180	n/a	-68%
	52200 Temporary Loans, INTEREST ON DEBT	\$127,514	\$71,937	\$135,810	7%	89%
Overhead and Operational Total		\$8,121,761	\$11,699,728	\$11,782,893	45%	1%
Nonoperational						
	25320 Land Acquisition and Development	\$75,772	\$37,553	\$177,457	134%	373%
	25330 Professional Services	\$413,072	\$298,197	\$200,158	-52%	-33%
	25340 Educational Specifications Development	\$240	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$10,109,331	\$12,049,398	\$4,897,169	-52%	-59%
	25351 Building Acquisition/Construction/Improvement	\$377,725	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$881,877	\$759,982	\$954,331	8%	26%
	25390 Other Facilities Acquisition & Construction	\$214,999	\$19,602	\$204,673	-5%	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$675,000	\$695,000	n/a	3%

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	52100 Bonds, INTEREST ON DEBT		\$0	\$439,149	\$415,952	n/a -5%
	53100 Buildings, LEASE RENTAL	\$3,412,654	\$6,169,000	\$6,195,500	82%	0%
	59100 Bond Registrars Fee	\$0	\$650	\$0	n/a	-100%
Nonoperational Total		\$15,485,670	\$20,448,531	\$13,740,241	-11%	-33%
prorated						
	26491 PERF	\$187,493	\$565,884	\$482,526	157%	-15%
	26492 Social Security	\$1,619,489	\$2,072,643	\$2,078,709	28%	0%
	26493 Workmen's Compensation	\$58,813	\$216,052	\$131,250	123%	-39%
	26494 Group Insurance	\$2,179,607	\$6,227,902	\$10,493,416	381%	68%
	26496 Unemployment Compensation	\$2,181	\$15,765	\$17,192	> 500%	9%
	26498 Severance/Early Retirement Pay	\$0	\$1,025,132	\$362,150	n/a	-65%
prorated Total		\$4,047,583	\$10,123,378	\$13,565,243	235%	34%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$22,892,910	\$35,788,782	\$38,023,476	66%	6%	46.7%	49.1%	54.6%
Student Instructional Support	\$1,793,053	\$3,078,765	\$3,441,581	92%	12%	3.7%	4.2%	4.9%
Overhead and Operational	\$8,808,970	\$13,628,870	\$14,481,860	64%	6%	18.0%	18.7%	20.8%
Nonoperational	\$15,485,670	\$20,448,531	\$13,740,241	-11%	-33%	31.6%	28.0%	19.7%
Grand Total	\$48,980,603	\$72,944,948	\$69,687,158	42%	-4%			
Student Instructional Expenditures (Academic Achievement plus Support)								
	50.4%	53.3%	59.5%					