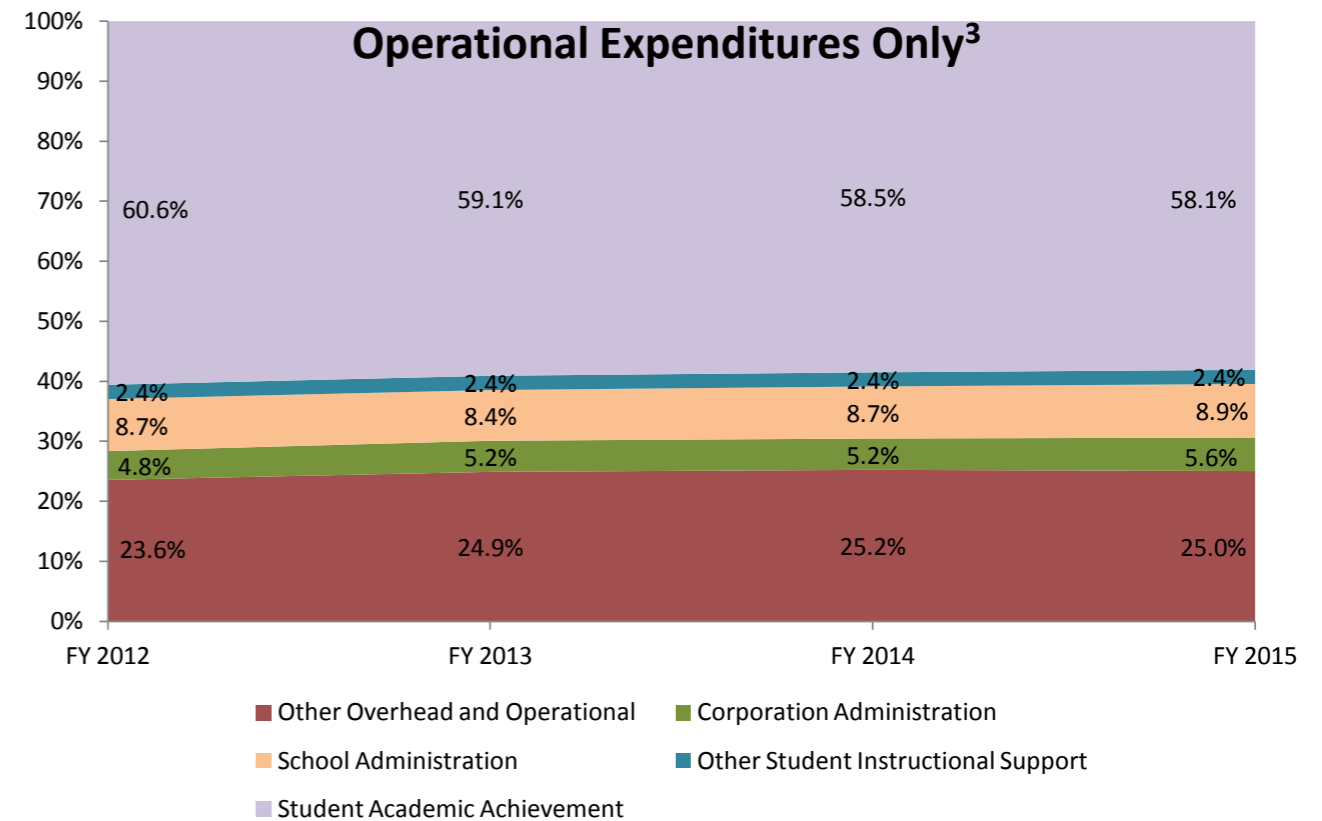
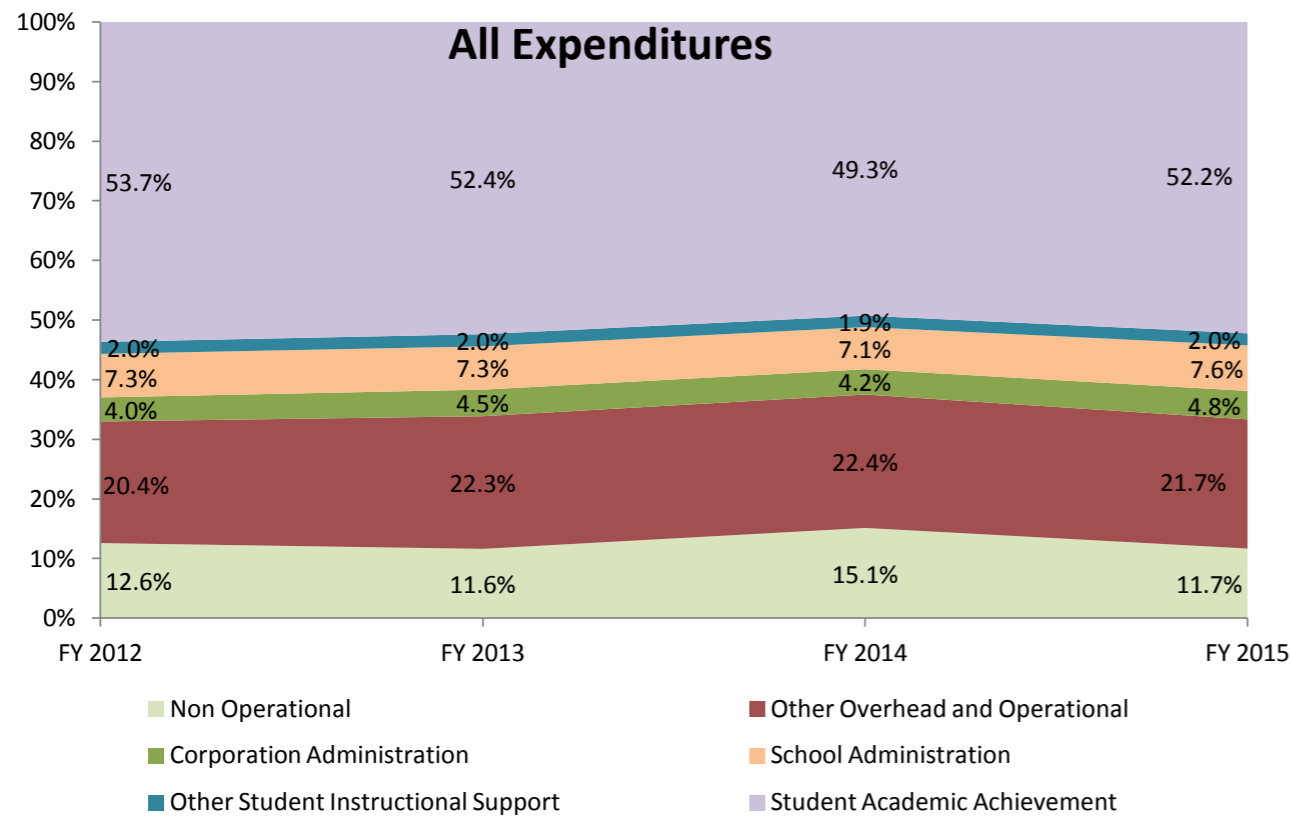


School Corporation Expenditures by Account
Biannual Financial Report Data
Lake Station Community Schools (4680)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,546,574	53.4%	\$8,605,922	55.2%	\$8,633,261	53.7%	\$8,179,299	52.4%	\$8,101,575	49.3%	\$7,673,734	52.2%
Student Instructional Support	\$1,272,980	9.0%	\$1,482,644	9.5%	\$1,495,991	9.3%	\$1,452,442	9.3%	\$1,478,245	9.0%	\$1,418,729	9.7%
Total	\$8,819,554	62.5%	\$10,088,566	64.7%	\$10,129,252	63.0%	\$9,631,741	61.7%	\$9,579,820	58.3%	\$9,092,464	61.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,720,394	26.4%	\$4,241,117	27.2%	\$3,929,240	24.4%	\$4,170,675	26.7%	\$4,377,623	26.6%	\$3,885,507	26.4%
Non Operational	\$1,579,150	11.2%	\$1,255,727	8.1%	\$2,025,103	12.6%	\$1,814,635	11.6%	\$2,488,176	15.1%	\$1,715,271	11.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,299,543	37.5%	\$5,496,844	35.3%	\$5,954,343	37.0%	\$5,985,310	38.3%	\$6,865,799	41.7%	\$5,600,778	38.1%

Grand Total	\$14,119,098	\$15,585,409	\$16,083,594	\$15,617,051	\$16,445,619	\$14,693,242
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Lake Station Community Schools (4680)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$375,191	\$306,581	NA	NA	-18.3%
11100 Regular Programs Elementary	\$2,651,510	\$3,891,517	\$2,852,748	\$2,822,211	6.4%	-27.5%	-1.1%
11200 Regular Programs Middle/Junior High	\$603,305	\$902,377	\$346,873	\$0	NA	NA	NA
11300 Regular Programs High School	\$1,330,205	\$1,936,431	\$2,160,545	\$2,337,706	75.7%	20.7%	8.2%
11630 Regular Programs Alternative Education Programs - High School	\$0	\$114,857	\$127,412	\$123,254	NA	7.3%	-3.3%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$11,809	\$31,651	\$8,769	\$41,450	251.0%	31.0%	372.7%
12350 Special Programs Physical Impairment - Homebound	\$10,026	\$19,608	\$11,594	\$5,419	-46.0%	-72.4%	-53.3%
12710 Special Programs Equal Opportunity At Risk	\$41,439	\$70,200	\$40,643	\$0	NA	NA	NA
12900 Special Programs Other Special Programs	\$5,635	\$0	\$0	\$0	NA	NA	NA
14100 Summer School Programs Elementary	\$43,746	\$28,252	\$4,920	\$4,726	-89.2%	-83.3%	-3.9%
14300 Summer School Programs High School	\$25,184	\$47,080	\$10,088	\$10,866	-56.9%	-76.9%	7.7%
16100 Remediation Remediation Testing	\$28,003	\$4,137	\$21	\$3,067	-89.0%	-25.9%	14478.2%
16200 Remediation Preventive Remediation	\$40,026	\$40,662	\$15,206	\$8,856	-77.9%	-78.2%	-41.8%
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$714	\$12,326	\$15,203	\$5,768	707.7%	-53.2%	-62.1%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$30,950	\$42,050	\$87,800	\$79,100	155.6%	88.1%	-9.9%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$54,900	\$13,392	\$0	\$0	NA	NA	NA
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$716,697	\$759,978	\$885,685	\$782,477	9.2%	3.0%	-11.7%
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$0	\$10,258	\$10,078	NA	NA	-1.8%
22110 Instruction Imp. of Instruction - Service Area Direction	\$16,932	\$71,541	\$254,652	\$182,070	975.3%	154.5%	-28.5%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$19,824	\$32,068	\$22,710	\$36,179	82.5%	12.8%	59.3%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$2,000	\$15,994	\$9,575	\$1,000	-50.0%	-93.7%	-89.6%
22220 Instruction Library/Media Services - School Library	\$132,827	\$184,543	\$210,684	\$193,170	45.4%	4.7%	-8.3%
22230 Instruction Library/Media Services - Audiovisual	\$1,599	\$0	\$0	\$0	NA	NA	NA
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$137,400	\$259,665	\$51,895	NA	-62.2%	-80.0%
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$117,879	\$117,213	NA	NA	-0.6%
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$76,940	\$87,571	\$142,190	NA	84.8%	62.4%
22360 Instruction Instruc. Related Tech. - Network Support	\$139,456	\$0	\$0	\$15,140	-89.1%	NA	NA
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$136,339	NA	NA	NA
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$8,253	\$5,340	NA	NA	-35.3%
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$838	\$48,333	\$94,856	NA	11218.5%	96.3%
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$139,716	\$162,083	\$125,576	\$142,051	1.7%	-12.4%	13.1%
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$12,205	\$9,997	\$3,723	\$14,733	20.7%	47.4%	295.7%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$277,941	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$6,336,648	\$8,605,922	\$8,101,575	\$7,673,734	21.1%	-10.8%	-5.3%
Student Instructional Support							
21120 Students Attend. & Social Work Serv. - Attendance Services	\$75,861	\$108,973	\$11,689	\$11,689	-84.6%	-89.3%	0.0%
21190 Students Attend. & Social Work Serv. - Other	\$0	\$0	\$9,479	\$3,294	NA	NA	-65.2%
21220 Students Guidance Services - Counseling Services	\$136,570	\$158,503	\$167,508	\$176,576	29.3%	11.4%	5.4%
21240 Students Guidance Services - Information Services	\$0	\$11,190	\$6,571	\$3,484	NA	-68.9%	-47.0%
21340 Students Health Services - Nurse Services	\$52,328	\$75,732	\$119,791	\$101,321	93.6%	33.8%	-15.4%
24100 School Administration Office of The Principal	\$683,527	\$976,375	\$1,017,216	\$965,836	41.3%	-1.1%	-5.1%
24900 School Administration Other Support Services - School Admin.	\$53,457	\$151,871	\$145,990	\$156,528	192.8%	3.1%	7.2%
Student Instructional Support Total							
	\$1,001,744	\$1,482,644	\$1,478,245	\$1,418,729	41.6%	-4.3%	-4.0%
Overhead and Operational							
23120 General Administration Board of Education - Service Area Assistants	\$89,968	\$249,291	\$89,874	\$77,381	-14.0%	-69.0%	-13.9%
23150 General Administration Board of Education - Legal Services	\$8,384	\$19,115	\$34,675	\$32,439	286.9%	69.7%	-6.4%
23160 General Administration Board of Education - Promotion Expenses	\$5,414	\$1,795	\$2,904	\$1,153	-78.7%	-35.8%	-60.3%
23210 General Administration Executive Administration - Office of The Superintendent	\$204,064	\$280,365	\$475,759	\$575,498	182.0%	105.3%	21.0%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$0	\$6,384	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Lake Station Community Schools (4680)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$83,029	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$3,867	\$0	NA	NA	NA
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$0	\$0	\$4,000	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$163	\$646	\$419	NA	157.4%	-35.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,877	\$1,034	\$1,100	\$959	-48.9%	-7.3%	-12.8%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$802	\$578	NA	NA	-27.9%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$267	\$1,100	\$0	\$0	NA	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$1,198	\$2,859	NA	NA	138.6%
25750	Central Services	Personnel Services - Health Services	\$1,915	\$10,051	\$4,184	\$233	-87.8%	-97.7%	-94.4%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$228,560	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$132,756	\$215,361	\$224,633	\$228,123	71.8%	5.9%	1.6%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,583,054	\$1,685,333	\$1,504,247	\$1,465,352	-7.4%	-13.1%	-2.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$51,180	\$50,929	\$18,649	\$11,589	-77.4%	-77.2%	-37.9%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$222,185	\$221,935	\$139,256	\$139,841	-37.1%	-37.0%	0.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$578	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$74,514	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$39,184	\$4,525	\$42,286	\$9,049	-76.9%	100.0%	-78.6%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$48,030	\$89,018	\$67,690	\$94,784	97.3%	6.5%	40.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$92,218	\$112,155	\$162,985	\$138,821	50.5%	23.8%	-14.8%
27010	Student Transportation	Service Area Direction	\$58,135	\$106,179	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$140,615	\$232,275	\$215,189	\$191,479	36.2%	-17.6%	-11.0%
27200	Student Transportation	Monitoring Services	\$809	\$0	\$0	\$0	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$63,744	\$98,086	\$178,365	\$135,129	112.0%	37.8%	-24.2%
27400	Student Transportation	Purchase of School Buses	\$63,502	\$0	\$82,548	\$56,682	-10.7%	NA	-31.3%
27500	Student Transportation	Insurance on Buses	\$11,512	\$14,824	\$17,157	\$17,760	54.3%	19.8%	3.5%
27700	Student Transportation	Contracted Transportation Services	\$1,965	\$3,777	\$6,330	\$18,832	858.4%	398.7%	197.5%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$1,600	\$909	NA	NA	-43.2%
31100	Food Services Operations	Service Area Direction	\$41,159	\$73,654	\$68,283	\$78,633	91.0%	6.8%	15.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$216,533	\$264,217	\$553,311	\$276,816	27.8%	4.8%	-50.0%
31400	Food Services Operations	Food Purchases	\$213,958	\$265,565	\$355,838	\$301,608	41.0%	13.6%	-15.2%
31900	Food Services Operations	Other Food Services	\$9,301	\$11,810	\$41,219	\$18,195	95.6%	54.1%	-55.9%
Overhead and Operational Total			\$3,376,822	\$4,241,117	\$4,377,623	\$3,885,507	15.1%	-8.4%	-11.2%
Non Operational									
33300	Category not Specified	Civic Services	\$2,461	\$42,003	\$1,047	\$4,773	94.0%	-88.6%	355.9%
33400	Category not Specified	Athletic Coaches	\$123,967	\$124,410	\$189,486	\$187,104	50.9%	50.4%	-1.3%
33600	Category not Specified	Nonpublic School Pupil Services	\$193	\$0	\$0	\$0	NA	NA	NA
33930	Other Community Services	Latch Key Kid Program	\$443	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$20,000	\$15,841	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$69,215	\$26,035	\$827,785	\$28,292	-59.1%	8.7%	-96.6%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$234	\$3,733	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$10,212	\$16,220	\$9,745	\$8,916	-12.7%	-45.0%	-8.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$82,933	\$100,057	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$25,750	\$42,221	\$0	\$0	NA	NA	NA
52200	Interest on Debt	Temporary Loans	\$80,898	\$112,813	\$9,388	\$8,729	-89.2%	-92.3%	-7.0%
53100	Lease Rental	Buildings-Principal	\$88,500	\$90,000	\$317,000	\$343,500	288.1%	281.7%	8.4%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$62,895	\$38,723	\$0	\$0	NA	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$976,178	\$643,231	\$1,133,725	\$1,133,957	16.2%	76.3%	0.0%
60700	Category not Specified	Scholarships	\$0	\$440	\$0	\$0	NA	NA	NA
Non Operational Total			\$1,543,878	\$1,255,727	\$2,488,176	\$1,715,271	11.1%	36.6%	-31.1%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$61,988	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Lake Station Community Schools (4680)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
26491 NA	PERF - Instructional Support	\$14,578	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$21,263	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Non Operational	\$1,891	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$343,150	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$73,152	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$111,724	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Non Operational	\$9,529	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Academic Achievement	\$37,580	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Instructional Support	\$8,849	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Overhead and Operational	\$9,665	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Non Operational	\$1,151	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$694,061	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$157,396	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$182,070	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$20,443	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$1,853	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$447	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$486	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$61	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$71,294	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$16,815	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$18,363	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$2,195	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$1,860,006	\$0	\$0	\$0	NA	NA	NA