

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

**Lake Station Community Schools (4680)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,989,305	\$2,651,510	\$2,668,397	\$3,361,357	69%	27%	26%
	11200 Regular Programs; Middle/Junior High	\$658,435	\$603,305	\$618,231	\$804,063	22%	33%	30%
	11300 Regular Programs; High School	\$1,100,552	\$1,330,205	\$1,314,253	\$1,630,347	48%	23%	24%
	12100 2007 Account Code - Gifted and Talented	\$7,970	\$11,809	\$12,202	\$7,122	-11%	-40%	-42%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,841	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$3,579	\$10,026	\$10,075	\$18,575	419%	85%	84%
	12710 Equal Opportunity At Risk	\$572,542	\$41,439	\$41,737	\$55,484	-90%	34%	33%
	12900 Other Special Programs	\$41,291	\$5,635	\$57	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$0	\$43,746	\$63,196	\$0	n/a	-100%	-100%
	14300 Summer School Programs; High School	\$32,564	\$25,184	\$44,880	\$45,365	39%	80%	1%
	16100 Remediation Testing	\$39,961	\$28,003	\$2,647	\$2,249	-94%	-92%	-15%
	16200 Preventive Remediation	\$27,036	\$40,026	\$58,568	\$31,423	16%	-21%	-46%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$714	\$583	\$22,577	n/a	> 500%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$58,669	\$30,950	\$108,315	\$53,650	-9%	73%	-50%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$13,300	\$54,900	\$8,532	\$15,881	19%	-71%	86%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$716,697	\$719,918	\$788,379	n/a	10%	10%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$600	\$0	n/a	n/a	-100%
	22210 Library/Media Services; Service Area Direction	\$3,750	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$111,223	\$132,827	\$141,458	\$128,785	16%	-3%	-9%
	22230 Library/Media Services; Audiovisual	\$11,200	\$1,599	\$0	\$0	-100%	-100%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$211,395	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$20,585	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$518,916	\$683,527	\$660,432	\$814,180	57%	19%	23%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$94,524	\$139,716	\$94,141	\$84,245	-11%	-40%	-11%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$20,670	\$12,205	\$10,949	\$64,364	211%	427%	488%
	26497 2007 Account Code - Teachers Retirement Fund	\$121,832	\$277,941	\$273,861	\$139,221	14%	-50%	-49%
<b>Student Academic Achievement Total</b>		<b>\$5,659,297</b>	<b>\$6,841,963</b>	<b>\$6,853,030</b>	<b>\$8,091,108</b>	<b>43%</b>	<b>18%</b>	<b>18%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$46,946	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$18,306	\$75,861	\$103,365	\$92,609	406%	22%	-10%
	21220 Guidance Services; Counseling Services	\$115,882	\$136,570	\$128,776	\$176,714	52%	29%	37%
	21240 Guidance Services; Information Services	\$0	\$0	\$0	\$14,585	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$34,002	\$52,328	\$43,222	\$56,278	66%	8%	30%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$402	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$90,700	\$16,932	\$33,552	\$24,371	-73%	44%	-27%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$19,824	\$23,227	\$36,751	n/a	85%	58%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,000	\$1,550	\$2,688	n/a	34%	73%
	23120 Board of Education; Service Area Assistants	\$73,479	\$89,968	\$87,034	\$161,372	120%	79%	85%
	23210 Executive Administration; Office of The Superintendent	\$155,216	\$204,064	\$219,108	\$282,003	82%	38%	29%
	24900 Other Support Services, School Administration	\$50,970	\$53,457	\$69,338	\$95,531	87%	79%	38%
	25750 Personnel Services; Health Services	\$1,953	\$1,915	\$1,119	\$1,264	-35%	-34%	13%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$139,456	\$197,941	\$110,210	n/a	-21%	-44%
<b>Student Instructional Support Total</b>		<b>\$587,455</b>	<b>\$792,376</b>	<b>\$908,232</b>	<b>\$1,054,778</b>	<b>80%</b>	<b>33%</b>	<b>16%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$8,238	\$8,384	\$6,996	\$2,560	-69%	-69%	-63%
	23160 Board of Education; Promotion Expenses	\$0	\$5,414	\$2,203	\$3,141	n/a	-42%	43%
	25160 Fiscal Services; Financial Accounting	\$0	\$578	\$578	\$320	n/a	-45%	-45%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$63	n/a	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,877	\$1,981	\$2,923	n/a	56%	48%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$143,177	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$106,392	\$132,756	\$131,840	\$177,757	67%	34%	35%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$961,130	\$1,583,054	\$1,444,934	\$2,239,658	133%	41%	55%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,283	\$51,180	\$95,666	\$139,994	378%	174%	46%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,065	\$222,185	\$179,157	\$466,768	> 500%	110%	161%

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	26499 2007 Account Code - Other	\$0	\$74,514	\$72,106	\$7,644	n/a	-90%	-89%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,699	\$39,184	\$36,698	\$23,428	311%	-40%	-36%
	26600 Operation and Maintenance of Plant Services; Security Services	\$35,200	\$48,030	\$53,837	\$66,464	89%	38%	23%
	26700 Operation and Maintenance of Plant Services; Insurance	\$45,816	\$92,218	\$81,487	\$111,112	143%	20%	36%
	27010 Student Transportation; Service Area Direction	\$31,291	\$58,135	\$32,989	\$89,290	185%	54%	171%
	27100 Student Transportation; Vehicle Operation	\$103,732	\$140,615	\$165,786	\$205,321	98%	46%	24%
	27200 Student Transportation; Monitoring Services	\$1,296	\$809	\$1,102	\$17	-99%	-98%	-98%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$36,282	\$63,744	\$75,536	\$95,014	162%	49%	26%
	27400 Student Transportation; Purchase of School Buses	\$68,700	\$63,502	\$0	\$217,026	216%	242%	n/a
	27500 Student Transportation; Insurance on Buses	\$6,950	\$11,512	\$9,647	\$13,712	97%	19%	42%
	27700 Student Transportation; Contracted Transportation Services	\$6,121	\$1,965	\$2,429	\$5,003	-18%	155%	106%
	31100 Food Services Operations; Service Area Direction	\$33,484	\$41,159	\$42,058	\$65,110	94%	58%	55%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,401	\$216,533	\$211,610	\$234,183	15%	8%	11%
	31400 Food Services Operations; Food Purchases	\$157,001	\$213,958	\$247,910	\$274,075	75%	28%	11%
	31900 Other Food Services	\$2,001	\$9,301	\$849	\$5,176	159%	-44%	> 500%
	33300 Civic Services	\$0	\$2,461	\$13,269	\$4,776	n/a	94%	-64%
	33400 Athletic Coaches	\$149,922	\$123,967	\$88,043	\$34,866	-77%	-72%	-60%
	33600 Nonpublic School Pupil Services	\$0	\$193	\$0	\$0	n/a	-100%	n/a
	33930 Latch Key Kid Program	\$0	\$443	\$97	\$0	n/a	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$10,212	\$15,612	\$16,417	n/a	61%	5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$11,690	\$80,898	\$115,681	\$147,822	> 500%	83%	28%
<b>Overhead and Operational Total</b>		<b>\$2,061,694</b>	<b>\$3,298,782</b>	<b>\$3,130,102</b>	<b>\$4,792,814</b>	<b>132%</b>	<b>45%</b>	<b>53%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$219,697	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$9,924	n/a	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$438,085	\$20,000	\$15,192	\$15,102	-97%	-24%	-1%
	45100 Building Acquisition, Construction and Improvements	\$0	\$69,215	\$15,499	\$8,557	n/a	-88%	-45%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$234	\$750	\$9,665	n/a	> 500%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,296	\$82,933	\$109,092	\$134,404	> 500%	62%	23%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$18,749	\$25,750	\$14,527	\$46,333	147%	80%	219%
	51100 Debt Services; Principal on Debt; Bonds	\$35,000	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$6,105	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$329,585	\$88,500	\$87,500	\$89,000	-73%	1%	2%
	54100 2007 Account Code - Veterans' Memorial Fund	\$0	\$62,895	\$67,451	\$30,969	n/a	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$21,216	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$358,041	\$976,178	\$1,894,004	\$429,337	20%	-56%	-77%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$352,652	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,407,557</b>	<b>\$1,325,704</b>	<b>\$2,204,014</b>	<b>\$1,147,159</b>	<b>-19%</b>	<b>-13%</b>	<b>-48%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$76,489	\$99,721	\$120,994	\$63,875	-16%	-36%	-47%
	26492 2007 Account Code - Social Security	\$461,447	\$537,555	\$548,380	\$267,691	-42%	-50%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$23,039	\$57,245	\$51,493	\$26,191	14%	-54%	-49%
	26494 2007 Account Code - Group Insurance	\$507,395	\$1,053,970	\$1,072,712	\$563,608	11%	-47%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$4,997	\$2,848	\$9,629	\$1,829	-63%	-36%	-81%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$35,469	\$108,667	\$76,686	\$49,274	39%	-55%	-36%
<b>prorated Total</b>		<b>\$1,108,836</b>	<b>\$1,860,006</b>	<b>\$1,879,895</b>	<b>\$972,468</b>	<b>-12%</b>	<b>-48%</b>	<b>-48%</b>
<b>Not Categorized</b>								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$5,000	\$0	\$0	\$0	-100%	n/a	n/a
<b>Not Categorized Total</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>	<b>n/a</b>

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>1006 Category</b>		<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>				
	Student Academic Achievement	\$6,506,831	\$8,239,360	\$8,275,936	\$8,836,249	36%	7%	7%	60.1%	58.4%	55.3%	55.0%
	Student Instructional Support	\$678,716	\$942,189	\$1,064,062	\$1,138,994	68%	21%	7%	6.3%	6.7%	7.1%	7.1%
	Overhead and Operational	\$2,231,735	\$3,611,578	\$3,431,262	\$4,935,925	121%	37%	44%	20.6%	25.6%	22.9%	30.7%
	Nonoperational	\$1,407,557	\$1,325,704	\$2,204,014	\$1,147,159	-19%	-13%	-48%	13.0%	9.4%	14.7%	7.1%
	Not Categorized	\$5,000	\$0	\$0	\$0	-100%	n/a	n/a				
	<b>Grand Total</b>	<b>\$10,829,840</b>	<b>\$14,118,831</b>	<b>\$14,975,274</b>	<b>\$16,058,327</b>	<b>48%</b>	<b>14%</b>	<b>7%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.3%	65.0%	62.4%	62.1%