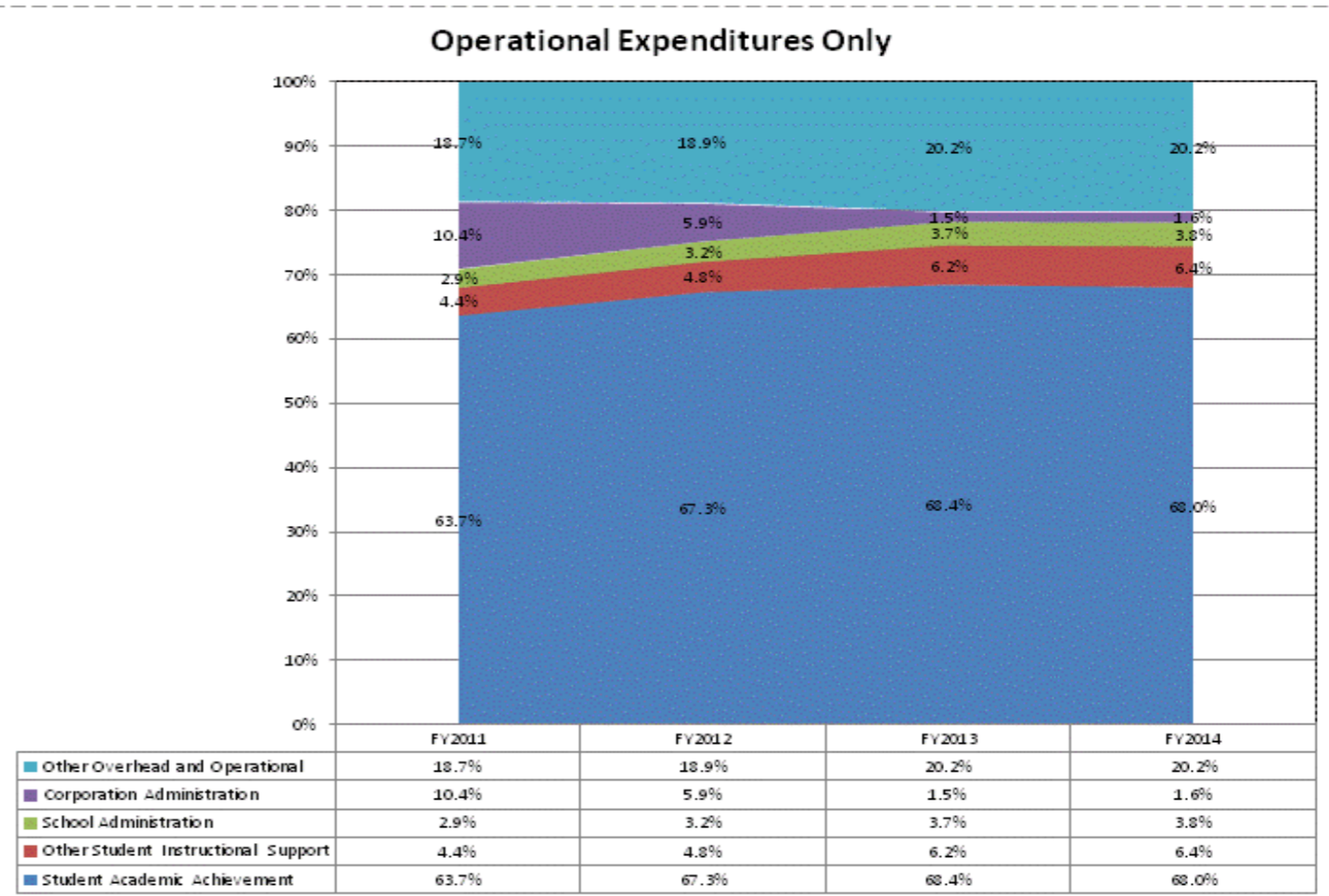
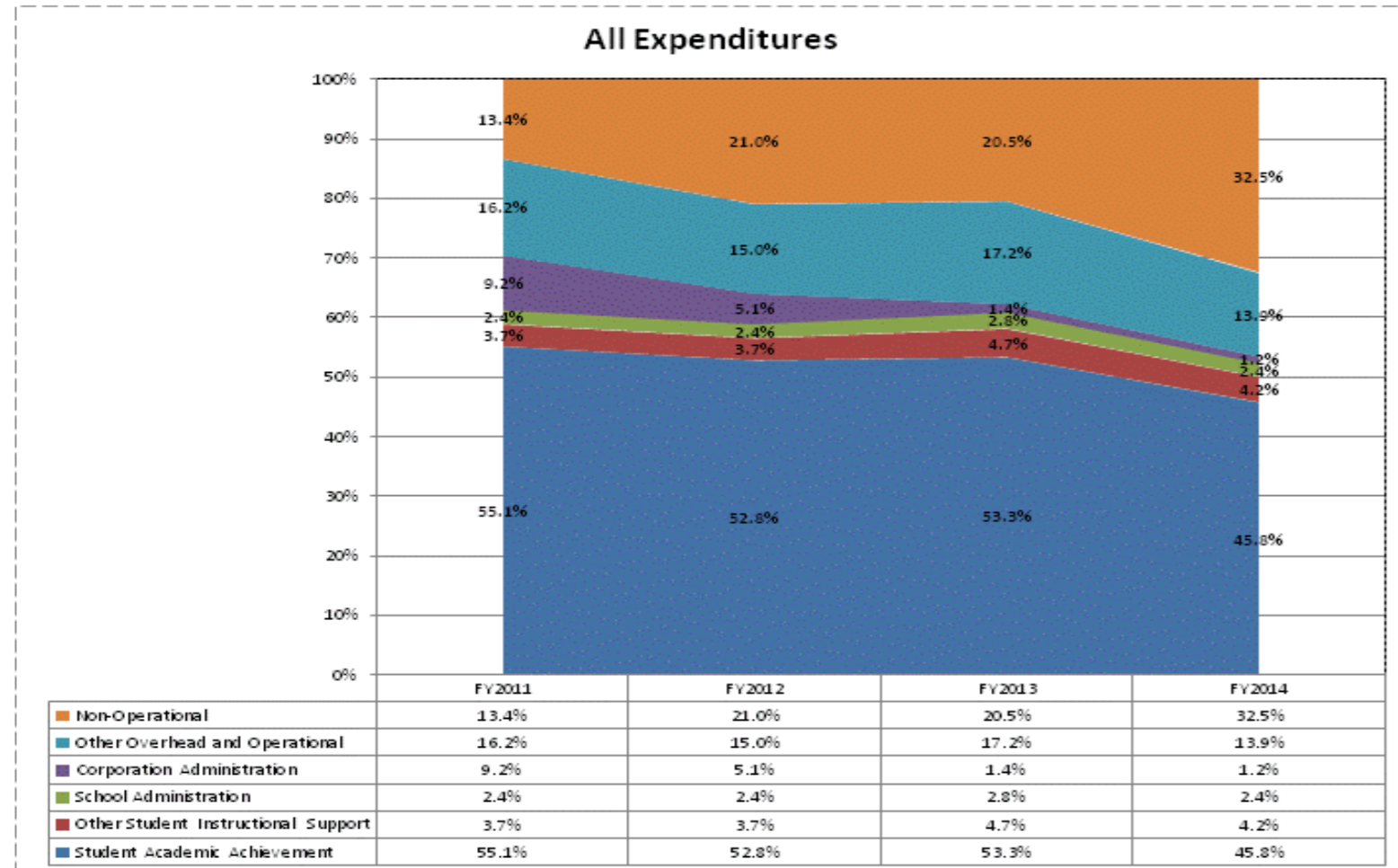


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lake Central School Corp (4615)**

Lake Central School Corp (4615)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$50,457,130	58.7%	\$60,258,365	51.4%	\$55,599,143	53.3%	\$56,873,765	45.8%
Student Instructional Support	\$6,290,710	7.3%	\$7,021,317	6.0%	\$7,855,557	7.5%	\$8,230,070	6.6%
Overhead and Operational Nonoperational	\$15,626,957	18.2%	\$28,122,783	24.0%	\$19,457,842	18.7%	\$18,768,402	15.1%
Nonoperational	\$13,643,172	15.9%	\$21,886,452	18.7%	\$21,379,671	20.5%	\$40,405,194	32.5%
<b>Grand Total</b>	<b>\$86,017,968</b>		<b>\$117,288,918</b>		<b>\$104,292,212</b>		<b>\$124,277,431</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	66.0%	57.4%	60.8%	52.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lake Central School Corp (4615)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$151,458	\$274,591	\$1,502,361	\$1,720,423	> 500%	> 500%	15%
11100 Regular Programs; Elementary	\$10,644,719	\$14,826,500	\$11,918,399	\$10,678,539	0%	-28%	-10%
11200 Regular Programs; Middle/Junior High	\$5,516,189	\$10,086,277	\$9,651,144	\$9,866,819	79%	-2%	2%
11300 Regular Programs; High School	\$7,371,891	\$10,361,569	\$8,719,835	\$8,716,344	18%	-16%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$858,615	\$644,140	\$536,453	N/A	-38%	-17%
11470 Vocational Education; Business Education	\$0	\$4,560	\$626	\$0	N/A	-100%	-100%
11590 Other Vocational Education Programs	\$117,225	\$154,475	\$347,698	\$393,314	236%	155%	13%
11910 Other Regular Programs; Competency Testing	\$0	\$303	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$70,419	\$89,005	\$127,228	\$1,475,629	> 500%	> 500%	> 500%
12210 Mental Disabilities; Mild Mental Disabilities	\$506,530	\$687,078	\$532,459	\$676,661	34%	-2%	27%
12220 Mental Disabilities; Moderate Mental Disabilities	\$528,939	\$1,130,007	\$1,210,954	\$1,583,906	199%	40%	31%
12230 Mental Disabilities; Severe Mental Disabilities	\$282,196	\$394,991	\$416,217	\$457,111	62%	16%	10%
12310 Physical Impairment; Orthopedic Impairment	\$233,543	\$288,314	\$158,885	\$122,093	-48%	-58%	-23%
12330 Physical Impairment; Visual Impairment	\$69,913	\$107,854	\$73,106	\$86,462	24%	-20%	18%
12340 Physical Impairment; Hearing Impairment	\$78,500	\$97,006	\$58,019	\$59,758	-24%	-38%	3%
12350 Physical Impairment; Homebound	\$44,577	\$152,759	\$89,384	\$63,748	43%	-58%	-29%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$426,670	\$537,630	\$467,920	\$383,331	-10%	-29%	-18%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$536,157	\$826,357	\$808,378	\$847,678	58%	3%	5%
12510 Culturally Different; Communication Disorders	\$16,831	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$3,291,060	\$4,777,573	\$4,238,669	\$4,112,755	25%	-14%	-3%
12710 Equal Opportunity At Risk	\$24,804	\$32,074	\$125,306	\$107,008	331%	234%	-15%
12810 Special Education Preschool	\$643,193	\$963,111	\$963,369	\$1,013,161	58%	5%	5%
12900 Other Special Programs	\$2,007,801	\$4,086,024	\$2,943,804	\$3,114,458	55%	-24%	6%
14100 Summer School Programs; Elementary	\$147,814	\$202,298	\$52,652	\$82,095	-44%	-59%	56%
14200 Summer School Programs; Middle/Junior High School	\$23,880	\$72,120	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$145,305	\$272,999	\$137,046	\$249,900	72%	-8%	82%
16100 Remediation Testing	\$169,210	\$264,313	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$31,645	\$95,902	\$661	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$156,127	\$292,425	\$221,668	N/A	42%	-24%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$3,698,376	\$5,419,213	\$6,667,001	\$6,227,804	68%	15%	-7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
18000 Payments to Governmental Units Outside State	\$0	\$0	\$91,336	\$3,810	N/A	N/A	-96%
22110 Improvement of Instruction; Service Area Direction	\$289,932	\$603,283	\$346,055	\$437,460	51%	-27%	26%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$304,462	\$386,581	\$628,030	\$574,812	89%	49%	-8%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$5,415	\$5,209	N/A	N/A	-4%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$13,464	\$224,149	\$53	\$182	-99%	-100%	241%
22220 Library/Media Services; School Library	\$290,350	\$358,477	\$448,327	\$516,522	78%	44%	15%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$79,332	\$112,430	N/A	N/A	42%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$194,867	\$251,908	N/A	N/A	29%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$5,705	\$3,005	N/A	N/A	-47%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$39,402	\$93,274	N/A	N/A	137%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$4,929	\$5,440	N/A	N/A	10%
22360 Instruction, Related Technology; Network Support	\$0	\$975	\$102,567	\$91,356	N/A	> 500%	-11%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$312,544	\$676,324	N/A	N/A	116%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$296,302	\$206,590	N/A	N/A	-30%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,341,059	\$1,465,257	\$894,075	\$1,093,014	-18%	-25%	22%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$2,515	\$5,310	N/A	N/A	111%
26497 2007 Account Code - Teachers Retirement Fund	\$2,951,258	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$41,969,369</b>	<b>\$60,258,365</b>	<b>\$55,599,143</b>	<b>\$56,873,765</b>	<b>36%</b>	<b>-6%</b>	<b>2%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lake Central School Corp (4615)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$25,612	\$38,964	\$50,650	\$50,776	98%	30%	0%
21130 Attendance and Social Work Services; Social Work Services	\$223,411	\$395,218	\$599,332	\$669,123	200%	69%	12%
21210 Guidance Services; Service Area Direction	\$538,518	\$546,463	\$1,072,944	\$1,269,100	136%	132%	18%
21340 Health Services; Nurse Services	\$363,534	\$520,672	\$477,195	\$512,946	41%	-1%	7%
21390 Health Services; Other Health Services	\$0	\$11,520	\$14,786	\$13,153	N/A	14%	-11%
21410 Psychological Services; Service Area Direction	\$0	\$8,553	\$30,112	\$49,836	N/A	483%	66%
21420 Psychological Testing	\$445,853	\$606,355	\$515,739	\$481,553	8%	-21%	-7%
21430 Psychological Counseling	\$40,994	\$8,006	\$3,340	\$122	-100%	-98%	-96%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$815,171	\$1,039,261	\$1,102,055	\$1,204,601	48%	16%	9%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$5,941	N/A	N/A	N/A
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$1,101	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$396,660	\$549,895	\$338,643	\$324,257	-18%	-41%	-4%
21890 Special Education Administration; Other Special Education Administration	\$271,228	\$385,602	\$691,847	\$607,445	124%	58%	-12%
21910 Other Support Services, Students; Service Area Direction	\$0	\$18,523	\$46,341	\$18,151	N/A	-2%	-61%
24100 Office of The Principal	\$1,924,455	\$2,891,184	\$2,912,573	\$3,023,066	57%	5%	4%
<b>Student Instructional Support Total</b>	<b>\$5,045,437</b>	<b>\$7,021,317</b>	<b>\$7,855,557</b>	<b>\$8,230,070</b>	<b>63%</b>	<b>17%</b>	<b>5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$79,667	\$100,047	\$72,538	\$60,330	-24%	-40%	-17%
23150 Board of Education; Legal Services	\$80,565	\$168,941	\$125,616	\$109,611	36%	-35%	-13%
23190 Board of Education; Other Governing Body Services	\$38,727	\$54,169	\$20,557	\$0	-100%	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$172,590	\$238,705	\$261,151	\$264,243	53%	11%	1%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$160,515	\$227,226	\$213,929	\$194,629	21%	-14%	-9%
25110 Fiscal Services; Office of The Business Manager	\$188,388	\$339,866	\$389,485	\$576,772	206%	70%	48%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$42,445	\$31,288	\$46,256	\$12,602	-70%	-60%	-73%
25193 Other Fiscal Services; Printed Forms	\$767	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$27	\$135	\$381	N/A	> 500%	182%
25199 Other Fiscal Services; Other	\$0	\$59	\$0	\$0	N/A	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$85,087	\$107,632	\$28,911	\$21,532	-75%	-80%	-26%
25730 Personnel Services; Personnel Services	\$0	\$0	\$1,000	\$1,000	N/A	N/A	0%
25750 Personnel Services; Health Services	\$0	\$6,961,196	\$7,680	\$0	N/A	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$45,799	\$0	\$0	N/A	-100%	N/A
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$18,490	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$257,093	\$168,762	\$142,306	N/A	-45%	-16%
25850 Administrative Technology Services; Network Support	\$0	\$7,740	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$383,093	\$167,004	\$25,768	N/A	-93%	-85%
25890 Other Technology Services	\$0	\$165	\$5,779	\$9,377	N/A	> 500%	62%
25920 Ditch Assessments	\$15,667	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$12,973	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,144,955	\$8,680,979	\$7,639,168	\$7,760,372	51%	-11%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$132,125	\$162,156	\$147,878	\$166,795	26%	3%	13%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,058,462	\$1,789,493	\$540,829	\$600,886	-43%	-66%	11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,419	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$43,799	\$465,962	N/A	N/A	> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lake Central School Corp (4615)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26700 Operation and Maintenance of Plant Services; Insurance	\$369,527	\$361,474	\$770,868	\$663,119	79%	83%	-14%
27010 Student Transportation; Service Area Direction	\$164,483	\$282,016	\$396,098	\$402,725	145%	43%	2%
27100 Student Transportation; Vehicle Operation	\$1,652,086	\$2,568,207	\$2,358,561	\$2,575,975	56%	0%	9%
27200 Student Transportation; Monitoring Services	\$181,429	\$424,812	\$403,173	\$311,466	72%	-27%	-23%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$714,059	\$899,745	\$1,125,822	\$1,137,343	59%	26%	1%
27400 Student Transportation; Purchase of School Buses	\$711,994	\$805,405	\$1,424,462	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$117,677	\$79,480	\$236	\$0	-100%	-100%	-100%
27900 Student Transportation; Other Student Transportation Services	\$36,663	\$67,547	\$95,065	\$94,320	157%	40%	-1%
31100 Food Services Operations; Service Area Direction	\$157,369	\$195,846	\$148,910	\$234,454	49%	20%	57%
31200 Food Services Operations; Food Preparation and Dispensing	\$691,655	\$1,007,800	\$1,086,790	\$1,122,869	62%	11%	3%
31300 Food Services Operations; Food Delivery	\$20,278	\$28,288	\$14,502	\$0	-100%	-100%	-100%
31400 Food Services Operations; Food Purchases	\$1,545,479	\$1,731,722	\$1,621,044	\$1,687,987	9%	-3%	4%
31900 Other Food Services	\$134,018	\$114,766	\$131,835	\$107,088	-20%	-7%	-19%
<b>Overhead and Operational Total</b>	<b>\$13,714,070</b>	<b>\$28,122,783</b>	<b>\$19,457,842</b>	<b>\$18,768,402</b>	<b>37%</b>	<b>-33%</b>	<b>-4%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$59,836	\$68,827	\$52,038	\$54,380	-9%	-21%	5%
33300 Civic Services	\$0	\$0	\$29	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$397,483	\$733,352	\$1,001,496	\$1,062,365	167%	45%	6%
40100 Facilities Acquisition and Construction; Service Area Direction	\$33,899	\$51,345	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$79,836	\$76,111	\$1,500	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$582,846	\$193,771	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,190,440	\$7,484,627	\$6,653,823	\$6,459,929	195%	-14%	-3%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$4,941	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,057,454	\$1,460,882	\$1,760,505	\$1,763,474	-14%	21%	0%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,235	\$443,194	\$49,719	\$75	-100%	-100%	-100%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,561	\$84,997	\$104,476	\$2,663	-52%	-97%	-97%
51100 Debt Services; Principal on Debt; Bonds	\$1,638,951	\$3,243,243	\$2,210,000	\$12,815,000	> 500%	295%	480%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$84,080	\$615,375	N/A	N/A	> 500%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$37,400	\$738,256	\$1,013,593	N/A	> 500%	37%
52200 Debt Services; Interest on Debt; Temporary Loans	\$541,834	\$864,060	\$127,955	\$123,181	-77%	-86%	-4%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,296,770	\$6,978,981	\$5,435,000	\$5,635,000	6%	-19%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,556,974	\$10,062,200	N/A	N/A	294%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$133,106	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$200,657	\$0	\$576,477	\$762,937	280%	N/A	32%
54250 Common School Fund; Interest	\$0	\$0	\$24,243	\$30,141	N/A	N/A	24%
59100 Other Debt Services Obligations; Registrars Fee	\$22,099	\$19,917	\$2,600	\$4,380	-80%	-78%	68%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$7,700	\$500	\$500	N/A	-94%	0%
<b>Nonoperational Total</b>	<b>\$13,374,903</b>	<b>\$21,886,452</b>	<b>\$21,379,671</b>	<b>\$40,405,194</b>	<b>202%</b>	<b>85%</b>	<b>89%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$532,480	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,230,271	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$150,369	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,932,438	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$68,632	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$11,914,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>