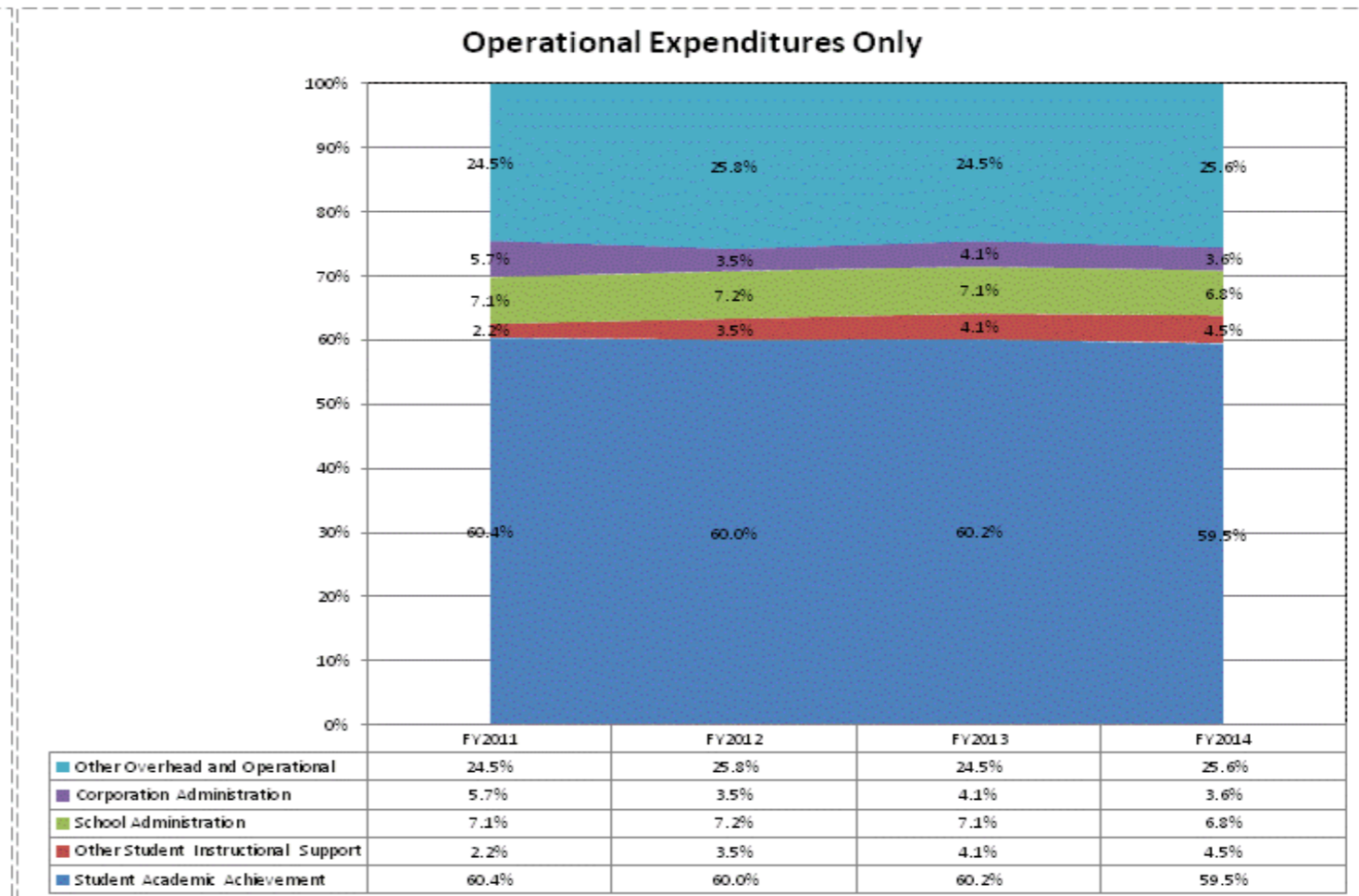
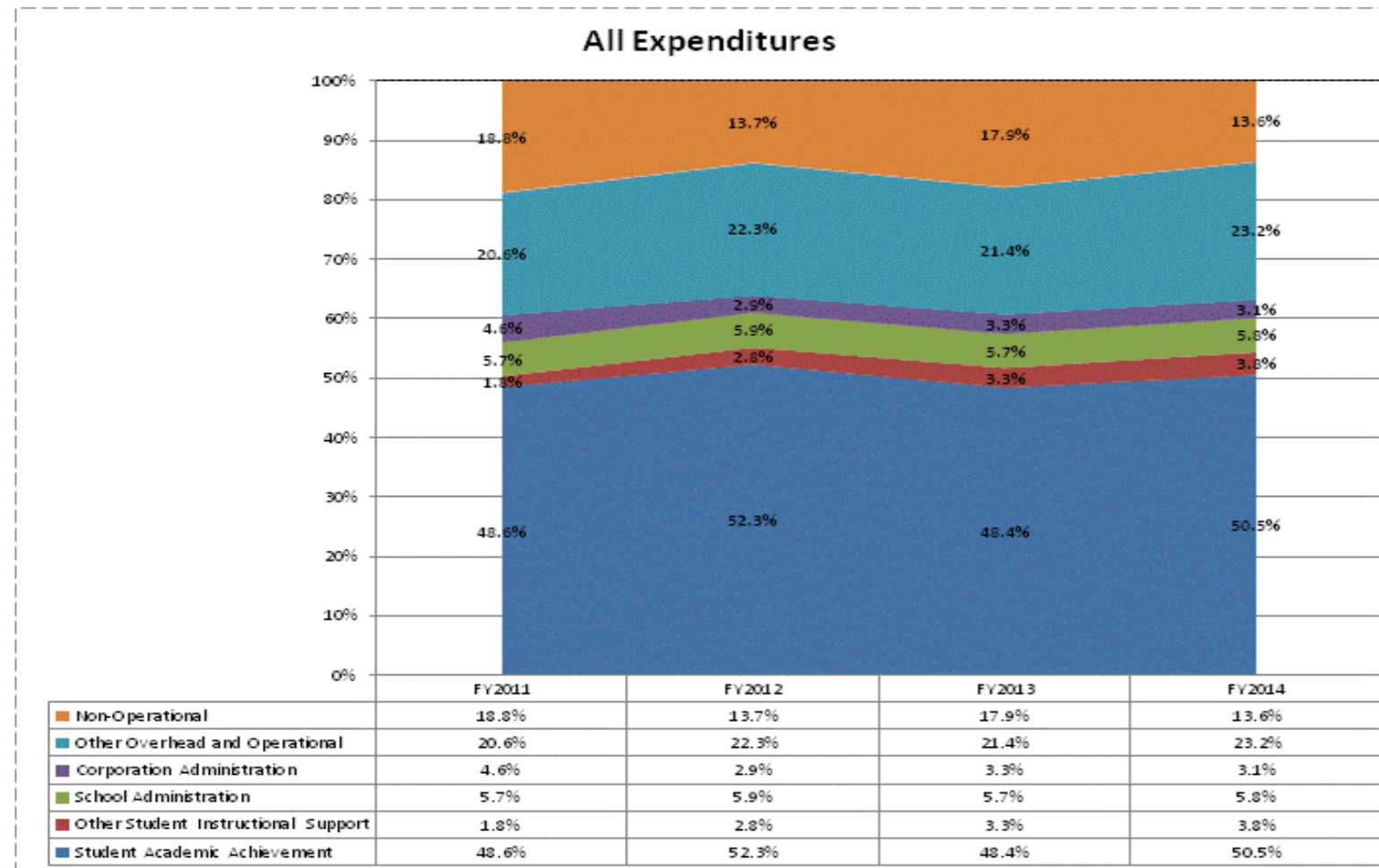


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lakeland School Corporation (4535)**

Lakeland School Corporation (4535)	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	\$10,964,263	52.1%	\$11,653,063	55.4%	\$10,907,261	48.4%	\$11,197,747	50.5%
Student Instructional Support	\$1,293,866	6.2%	\$1,788,202	8.5%	\$2,040,658	9.1%	\$2,123,867	9.6%
Overhead and Operational Nonoperational	\$4,797,923	22.8%	\$5,223,650	24.8%	\$5,558,274	24.7%	\$5,823,065	26.3%
Nonoperational	\$3,968,479	18.9%	\$2,378,500	11.3%	\$4,023,832	17.9%	\$3,007,240	13.6%
<b>Grand Total</b>	<b>\$21,024,532</b>		<b>\$21,043,415</b>		<b>\$22,530,026</b>		<b>\$22,151,918</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	58.3%	63.9%	57.5%	60.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lakeland School Corporation (4535)**

<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	\$9,125	\$133,743	\$691,636	\$501,442	> 500%	275%	-27%
11100 Regular Programs; Elementary	\$2,924,341	\$4,132,691	\$3,355,762	\$3,415,606	17%	-17%	2%
11200 Regular Programs; Middle/Junior High	\$1,425,822	\$1,988,460	\$1,799,437	\$1,882,283	32%	-5%	5%
11300 Regular Programs; High School	\$1,806,677	\$2,317,601	\$1,906,043	\$1,997,249	11%	-14%	5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$41,411	\$57,107	\$56,087	N/A	35%	-2%
11420 Vocational Education; Agriculture B	\$53,954	\$56,486	\$39,114	\$39,610	-27%	-30%	1%
11460 Vocational Education; Occupational Home Economics	\$5,703	\$34,893	\$38,403	\$40,032	> 500%	15%	4%
11470 Vocational Education; Business Education	\$397	\$48,671	\$93,203	\$97,945	> 500%	101%	5%
11490 Vocational Education; Industrial Education B	\$37,476	\$39,803	\$42,413	\$43,383	16%	9%	2%
11510 Vocational Education; Cooperative Education	\$145,670	\$8,208	\$66,625	\$81,506	-44%	> 500%	22%
11520 Vocational Education; Area School Participation	\$57,211	\$3,300	\$0	\$0	-100%	-100%	N/A
11590 Other Vocational Education Programs	\$0	\$20,076	\$0	\$0	N/A	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$18,192	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$59,153	\$46,149	\$42,620	\$43,625	-26%	-5%	2%
12110 Gifted And Talented; Gifted and Talented	\$10,104	\$21,397	-\$957	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,214	\$32,188	\$27,320	N/A	-22%	-15%
12210 Mental Disabilities; Mild Mental Disabilities	\$883,116	\$265,750	\$94,550	\$89,631	-90%	-66%	-5%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$33,939	\$0	\$0	N/A	-100%	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$17,733	\$0	\$0	N/A	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$57,725	\$75,237	N/A	N/A	30%
12340 Physical Impairment; Hearing Impairment	\$0	\$3,664	\$0	\$0	N/A	-100%	N/A
12350 Physical Impairment; Homebound	\$1,605	\$5,059	\$2,106	\$77	-95%	-98%	-96%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$123,020	\$151,663	\$164,654	N/A	34%	9%
12520 Culturally Different; Compensatory	\$26,201	\$0	\$14,375	\$29,721	13%	N/A	107%
12610 Learning Disability	\$0	\$681,675	\$659,543	\$715,680	N/A	5%	9%
12710 Equal Opportunity At Risk	\$100,755	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$58,940	\$98,770	\$102,305	N/A	74%	4%
12900 Other Special Programs	\$4,975	\$0	\$11,443	\$0	-100%	N/A	-100%
14100 Summer School Programs; Elementary	\$6,938	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$26,000	\$47,944	\$19,757	\$8,755	-66%	-82%	-56%
16100 Remediation Testing	\$80,185	\$60,463	\$5,543	\$4,788	-94%	-92%	-14%
16200 Preventive Remediation	\$16,612	\$17,394	\$26,142	\$1,447	-91%	-92%	-94%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$169,164	\$176,629	\$221,049	N/A	31%	25%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$44,048	\$383,709	\$341,702	\$194,329	341%	-49%	-43%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$101,218	\$6,750	\$9,574	\$9,156	-91%	36%	-4%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$900	\$300	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$112,634	\$234,187	N/A	N/A	108%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$81,196	\$54,211	\$69,043	\$52,901	-35%	-2%	-23%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$34,800	\$211,231	\$2,944	N/A	-92%	-99%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$18,385	\$10,785	N/A	N/A	-41%
22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$225,223	\$181,829	\$181,396	\$177,039	-21%	-3%	-2%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$10,290	\$0	\$259	N/A	-97%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$13,664	\$0	N/A	N/A	-100%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$291,269	\$343,136	\$402,195	N/A	38%	17%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lakeland School Corporation (4535)**

<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>
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$9,388	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$250,700	\$223,462	\$124,358	\$465,130	86%	108%	274%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$5,380	\$6,658	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$573,269	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$28,144	\$0	\$0	N/A	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,964,054</b>	<b>\$11,653,063</b>	<b>\$10,907,261</b>	<b>\$11,197,747</b>	<b>25%</b>	<b>-4%</b>	<b>3%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$49,201	\$65,380	N/A	N/A	33%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$40,047	\$63,565	\$76,639	N/A	91%	21%
21220 Guidance Services; Counseling Services	\$171,228	\$305,926	\$396,926	\$419,217	145%	37%	6%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21310 Health Services; Service Area Direction	\$400	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$29,258	\$51,506	\$94,790	\$121,609	316%	136%	28%
21390 Health Services; Other Health Services	\$2,625	\$7,865	\$4,836	\$4,728	80%	-40%	-2%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$91,150	\$137,941	\$151,739	N/A	66%	10%
21990 Other Support Services, Students; Other Student Services	\$0	\$421	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$819,538	\$1,276,736	\$1,281,755	\$1,267,920	55%	-1%	-1%
24900 Other Support Services, School Administration	\$0	\$14,550	\$11,645	\$16,635	N/A	14%	43%
<b>Student Instructional Support Total</b>	<b>\$1,023,049</b>	<b>\$1,788,202</b>	<b>\$2,040,658</b>	<b>\$2,123,867</b>	<b>108%</b>	<b>19%</b>	<b>4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$15,100	\$15,893	\$17,655	\$17,073	13%	7%	-3%
23120 Board of Education; Service Area Assistants	\$33,363	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$28,800	\$67,677	\$9,569	\$8,607	-70%	-87%	-10%
23160 Board of Education; Promotion Expenses	\$2,549	\$1,065	\$4,234	\$6,023	136%	466%	42%
23190 Board of Education; Other Governing Body Services	\$19,985	\$4,202	\$1,039	\$774	-96%	-82%	-26%
23210 Executive Administration; Office of The Superintendent	\$230,442	\$302,876	\$292,784	\$307,249	33%	1%	5%
23220 Executive Administration; Community Relations	\$0	\$0	\$1,950	\$3,119	N/A	N/A	60%
23290 Executive Administration; Other Executive Administration Services	\$0	\$11,356	\$13,207	\$12,733	N/A	12%	-4%
25110 Fiscal Services; Office of The Business Manager	\$35,470	\$235,704	\$334,748	\$250,950	> 500%	6%	-25%
25130 Fiscal Services; Budgeting	\$0	\$6,518	\$3,990	\$9,268	N/A	42%	132%
25150 Fiscal Services; Payroll Services	\$59,673	\$14,197	\$21,534	\$20,398	-66%	44%	-5%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$179	\$491	\$47	N/A	-74%	-90%
25199 Other Fiscal Services; Other	\$525	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$6,967	\$357	N/A	N/A	-95%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$21,410	\$30,216	N/A	N/A	41%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$3,723	\$3,237	\$2,437	N/A	-35%	-25%
25750 Personnel Services; Health Services	\$19,928	\$75	\$4,798	\$15,196	-24%	> 500%	217%
25890 Other Technology Services	\$0	\$7,536	\$0	\$0	N/A	-100%	N/A
25910 Judgments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$1,751	\$100	\$100	\$100	-94%	0%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,298,234	\$1,547,318	\$1,754,149	\$1,795,849	38%	16%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$154,349	\$48,593	\$61,506	\$64,113	-58%	32%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,146	\$86,078	\$40,871	\$128,361	53%	49%	214%
26499 2007 Account Code - Other	\$10,257	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,449	\$5,056	\$6,677	\$16,703	124%	230%	150%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,667	\$12,606	\$11,221	N/A	68%	-11%
26700 Operation and Maintenance of Plant Services; Insurance	\$199,853	\$127,591	\$113,486	\$81,910	-59%	-36%	-28%
27010 Student Transportation; Service Area Direction	\$47,076	\$78,497	\$86,918	\$91,726	95%	17%	6%
27100 Student Transportation; Vehicle Operation	\$436,337	\$746,905	\$862,227	\$895,845	105%	20%	4%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Lakeland School Corporation (4535)**

<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>
27300 Student Transportation; Vehicle Servicing and Maintenance	\$297,602	\$459,595	\$367,557	\$369,974	24%	-19%	1%
27400 Student Transportation; Purchase of School Buses	\$302,408	\$166,511	\$337,016	\$267,077	-12%	60%	-21%
27500 Student Transportation; Insurance on Buses	\$54,848	\$36,727	\$1,773	\$36,956	-33%	1%	> 500%
27700 Student Transportation; Contracted Transportation Services	\$134,420	\$211,887	\$20,540	\$206,295	53%	-3%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$10,848	\$30,070	\$9,096	\$3,744	-65%	-88%	-59%
27910 Student Transportation; Bus Driver Training	\$3,072	\$3,445	\$2,072	\$1,706	-44%	-50%	-18%
31100 Food Services Operations; Service Area Direction	\$0	\$43,023	\$64,142	\$63,872	N/A	48%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$357,463	\$392,025	\$426,667	\$479,533	34%	22%	12%
31300 Food Services Operations; Food Delivery	\$435,680	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$0	\$457,428	\$439,820	\$438,512	N/A	-4%	0%
31900 Other Food Services	\$798	\$105,135	\$213,440	\$185,119	> 500%	76%	-13%
<b>Overhead and Operational Total</b>	<b>\$4,282,425</b>	<b>\$5,223,650</b>	<b>\$5,558,274</b>	<b>\$5,823,065</b>	<b>36%</b>	<b>11%</b>	<b>5%</b>
<b>Nonoperational</b>							
33300 Civic Services	\$0	\$283	\$0	\$199	N/A	-30%	N/A
33950 Step Ahead	\$19	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$0	\$450	\$233	\$0	N/A	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$738,010	\$0	\$36,331	\$27,999	-96%	N/A	-23%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$0	\$133,325	\$511,297	\$663,501	N/A	398%	30%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$377,723	\$0	\$0	N/A	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$34,200	\$46,060	\$54,603	N/A	60%	19%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$65,210	\$85,310	\$68,354	\$88,128	35%	3%	29%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$631,076	\$582,090	\$1,140,727	\$1,239,009	96%	113%	9%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,087	\$62,705	\$45,000	\$41,101	28%	-34%	-9%
51100 Debt Services; Principal on Debt; Bonds	\$376,272	\$427,947	\$169,302	\$54,017	-86%	-87%	-68%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$429,358	\$0	\$79,952	\$0	-100%	N/A	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$70,586	\$108,306	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,591,623	\$566,160	\$1,923,376	\$838,183	-47%	48%	-56%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$3,200	\$500	N/A	N/A	-84%
<b>Nonoperational Total</b>	<b>\$3,934,240</b>	<b>\$2,378,500</b>	<b>\$4,023,832</b>	<b>\$3,007,240</b>	<b>-24%</b>	<b>26%</b>	<b>-25%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$171,326	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$775,309	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$374	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,653,233	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,715	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$214,806	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,820,763</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>