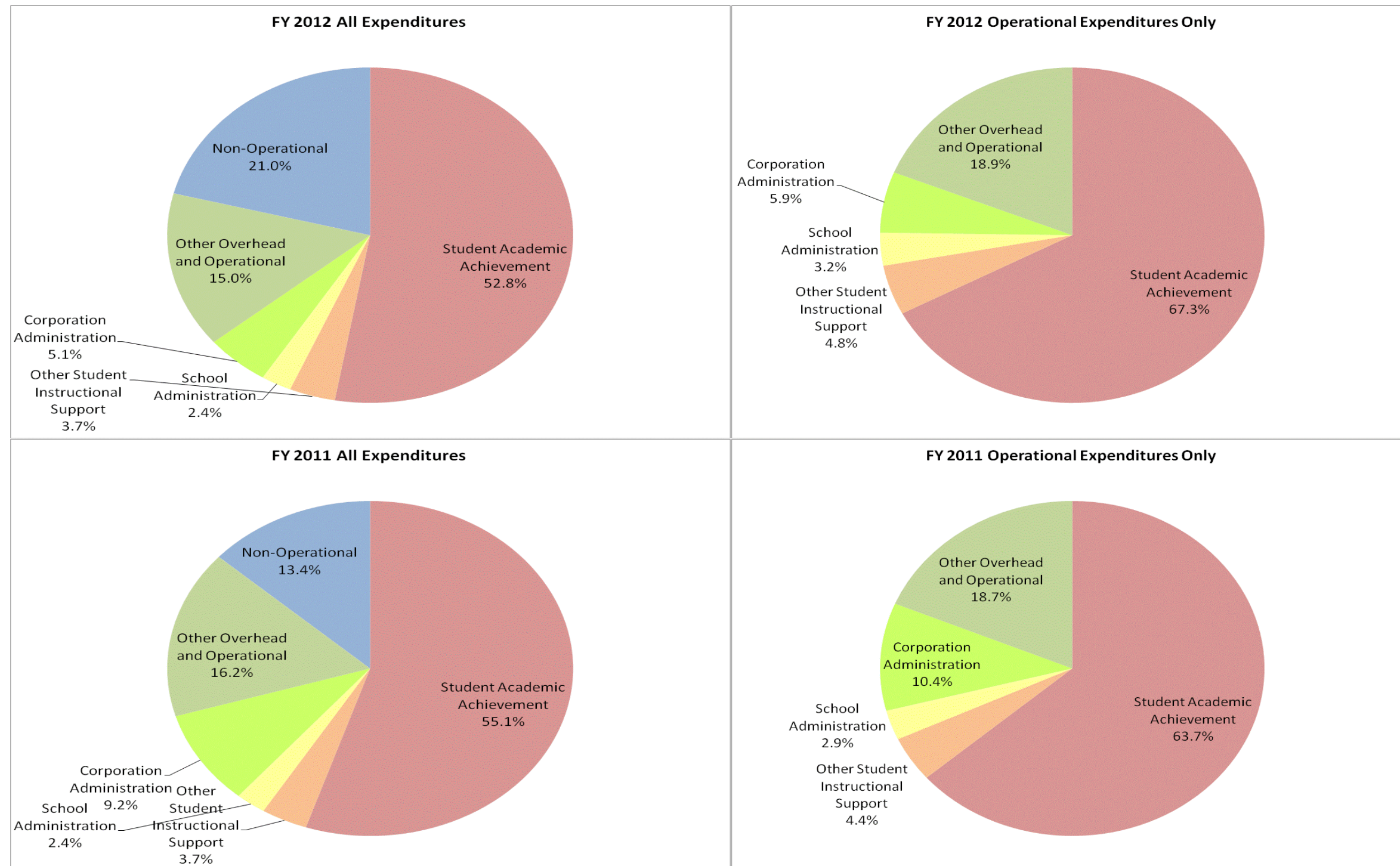


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lake Central School Corp (4615)

Lake Central School Corp (4615)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$50,457,130	58.7%	\$60,258,365	51.4%	\$62,573,192	55.1%	\$61,965,500	52.8%
Student Instructional Support	\$6,290,710	7.3%	\$7,021,317	6.0%	\$6,933,332	6.1%	\$7,144,421	6.1%
Overhead and Operational	\$15,626,957	18.2%	\$28,122,783	24.0%	\$28,761,889	25.3%	\$23,617,779	20.1%
Nonoperational	\$13,643,172	15.9%	\$21,886,452	18.7%	\$15,207,146	13.4%	\$24,627,725	21.0%
Grand Total	\$86,017,968		\$117,288,918		\$113,475,559		\$117,355,425	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	66.0%	57.4%	61.3%	58.9%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$151,458	\$274,591	\$1,147,581	\$1,107,425	> 500%	303%	-3%
	11100 Regular Programs; Elementary	\$10,644,719	\$14,826,500	\$14,041,098	\$13,978,256	31%	-6%	0%
	11200 Regular Programs; Middle/Junior High	\$5,516,189	\$10,086,277	\$11,637,817	\$11,138,944	102%	10%	-4%
	11300 Regular Programs; High School	\$7,371,891	\$10,361,569	\$10,677,599	\$10,502,184	42%	1%	-2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$858,615	\$637,774	\$655,849		-24%	3%
	11470 Vocational Education; Business Education	\$0	\$4,560	\$630	\$443		-90%	-30%
	11590 Other Vocational Education Programs	\$117,225	\$154,475	\$234,180	\$144,295	23%	-7%	-38%
	11910 Other Regular Programs; Competency Testing	\$0	\$303	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$70,419	\$89,005	\$88,065	\$92,283	31%	4%	5%
	12210 Mental Disabilities; Mild Mental Disabilities	\$506,530	\$687,078	\$629,875	\$603,773	19%	-12%	-4%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$528,939	\$1,130,007	\$1,201,519	\$1,219,643	131%	8%	2%
	12230 Mental Disabilities; Severe Mental Disabilities	\$282,196	\$394,991	\$415,564	\$426,507	51%	8%	3%
	12310 Physical Impairment; Orthopedic Impairment	\$233,543	\$288,314	\$278,512	\$190,130	-19%	-34%	-32%
	12330 Physical Impairment; Visual Impairment	\$69,913	\$107,854	\$111,286	\$127,689	83%	18%	15%
	12340 Physical Impairment; Hearing Impairment	\$78,500	\$97,006	\$19,865	\$112,692	44%	16%	467%
	12350 Physical Impairment; Homebound	\$44,577	\$152,759	\$134,960	\$78,588	76%	-49%	-42%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$426,670	\$537,630	\$438,852	\$549,226	29%	2%	25%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$536,157	\$826,357	\$823,095	\$835,296	56%	1%	1%
	12510 Culturally Different; Communication Disorders	\$16,831	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$3,291,060	\$4,777,573	\$4,695,285	\$4,530,427	38%	-5%	-4%
	12710 Equal Opportunity At Risk	\$24,804	\$32,074	\$16,187	\$90,198	264%	181%	457%
	12810 Special Education Preschool	\$643,193	\$963,111	\$1,045,916	\$1,016,609	58%	6%	-3%
	12900 Other Special Programs	\$2,007,801	\$4,086,024	\$5,255,913	\$3,877,349	93%	-5%	-26%
	14100 Summer School Programs; Elementary	\$147,814	\$202,298	\$164,960	\$152,450	3%	-25%	-8%
	14200 Summer School Programs; Middle/Junior High School	\$23,880	\$72,120	\$29,169	\$70,835	197%	-2%	143%
	14300 Summer School Programs; High School	\$145,305	\$272,999	\$267,029	\$309,742	113%	13%	16%
	16100 Remediation Testing	\$169,210	\$264,313	\$3,712	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$31,645	\$95,902	\$17,219	\$7,174	-77%	-93%	-58%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$156,127	\$309,342	\$337,818		116%	9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$3,698,376	\$5,419,213	\$5,467,120	\$6,176,653	67%	14%	13%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$18,172			
	18000 Payments to Governmental Units Outside State	\$0	\$0	\$0	\$109,076			
	22110 Improvement of Instruction; Service Area Direction	\$289,932	\$603,283	\$386,687	\$423,077	46%	-30%	9%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$304,462	\$386,581	\$692,936	\$533,002	75%	38%	-23%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$30,116	\$21,373			-29%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$150	\$0			-100%
	22210 Library/Media Services; Service Area Direction	\$13,464	\$224,149	\$9,397	\$3,796	-72%	-98%	-60%
	22220 Library/Media Services; School Library	\$290,350	\$358,477	\$179,454	\$305,214	5%	-15%	70%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$17,357	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$975	\$100,136	\$115,294		> 500%	15%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$0	\$0	\$115,816			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,341,059	\$1,465,257	\$1,352,282	\$1,986,239	48%	36%	47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$14,555	\$1,965			-86%
	26497 2007 Account Code - Teachers Retirement Fund	\$2,951,258	\$0	\$0	\$0			
Student Academic Achievement Total		\$41,969,369	\$60,258,365	\$62,573,192	\$61,965,500	48%	3%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$25,612	\$38,964	\$22,092	\$21,163	-17%	-46%	-4%
	21130 Attendance and Social Work Services; Social Work Services	\$223,411	\$395,218	\$414,284	\$520,248	133%	32%	26%
	21210 Guidance Services; Service Area Direction	\$538,518	\$546,463	\$571,634	\$575,170	7%	5%	1%
	21340 Health Services; Nurse Services	\$363,534	\$520,672	\$508,004	\$571,095	57%	10%	12%
	21390 Health Services; Other Health Services	\$0	\$11,520	\$13,925	\$13,715		19%	-2%
	21410 Psychological Services; Service Area Direction	\$0	\$8,553	\$5,898	\$15,982		87%	171%
	21420 Psychological Testing	\$445,853	\$606,355	\$533,764	\$511,430	15%	-16%	-4%
	21430 Psychological Counseling	\$40,994	\$8,006	\$13,277	\$11,107	-73%	39%	-16%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$815,171	\$1,039,261	\$1,120,628	\$1,187,554	46%	14%	6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lake Central School Corp (4615)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$1,101	\$0	\$0		-100%	
	21810 Special Education Administration; Service Area Direction	\$396,660	\$549,895	\$557,907	\$438,999	11%	-20%	-21%
	21890 Special Education Administration; Other Special Education Administration	\$271,228	\$385,602	\$368,664	\$390,552	44%	1%	6%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$18,523	\$49,705	\$43,913		137%	-12%
	24100 Office of The Principal	\$1,924,455	\$2,891,184	\$2,753,550	\$2,843,493	48%	-2%	3%
Student Instructional Support Total		\$5,045,437	\$7,021,317	\$6,933,332	\$7,144,421	42%	2%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$79,667	\$100,047	\$172,080	\$202,113	154%	102%	17%
	23150 Board of Education; Legal Services	\$80,565	\$168,941	\$305,996	\$65,759	-18%	-61%	-79%
	23190 Board of Education; Other Governing Body Services	\$38,727	\$54,169	\$56,314	\$63,182	63%	17%	12%
	23210 Executive Administration; Office of The Superintendent	\$172,590	\$238,705	\$253,165	\$259,480	50%	9%	2%
	23220 Executive Administration; Community Relations	\$0	\$0	\$48,018	\$5,000			-90%
	23290 Executive Administration; Other Executive Administration Services	\$160,515	\$227,226	\$255,673	\$275,983	72%	21%	8%
	25110 Fiscal Services; Office of The Business Manager	\$188,388	\$339,866	\$283,112	\$280,843	49%	-17%	-1%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$872			
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$250	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$42,445	\$31,288	\$10,246	\$12,945	-70%	-59%	26%
	25193 Other Fiscal Services; Printed Forms	\$767	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$27	\$691	\$0		-100%	-100%
	25199 Other Fiscal Services; Other	\$0	\$59	\$0	\$319		444%	
	25300 Printing, Publishing, and Duplicating Services	\$85,087	\$107,632	\$26,588	\$25,822	-70%	-76%	-3%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$1,000	\$1,000			0%
	25750 Personnel Services; Health Services	\$0	\$6,961,196	\$8,532,182	\$4,066,807		-42%	-52%
	25790 Personnel Services; Other Professional Services	\$0	\$45,799	\$0	\$1,170		-97%	
	25840 Administrative Technology Services; Systems Operations	\$0	\$257,093	\$247,155	\$558,169		117%	126%
	25850 Administrative Technology Services; Network Support	\$0	\$7,740	\$0	\$0		-100%	
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$383,093	\$196,785	\$198,034		-48%	1%
	25890 Other Technology Services	\$0	\$165	\$0	\$3,097		> 500%	
	25920 Ditch Assessments	\$15,667	\$0	\$0	\$0	-100%		
	25950 Other Assessments	\$0	\$0	\$0	\$7,189			
	25990 Other Support Services, Central	\$12,973	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,144,955	\$8,680,979	\$8,581,555	\$8,228,247	60%	-5%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$132,125	\$162,156	\$219,603	\$160,193	21%	-1%	-27%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,058,462	\$1,789,493	\$685,164	\$525,027	-50%	-71%	-23%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,419	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$5			
	26700 Operation and Maintenance of Plant Services; Insurance	\$369,527	\$361,474	\$346,742	\$620,876	68%	72%	79%
	27010 Student Transportation; Service Area Direction	\$164,483	\$282,016	\$325,089	\$329,510	100%	17%	1%
	27100 Student Transportation; Vehicle Operation	\$1,652,086	\$2,568,207	\$2,651,205	\$2,624,361	59%	2%	-1%
	27200 Student Transportation; Monitoring Services	\$181,429	\$424,812	\$442,709	\$431,452	138%	2%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$714,059	\$899,745	\$1,072,529	\$1,085,831	52%	21%	1%
	27400 Student Transportation; Purchase of School Buses	\$711,994	\$805,405	\$0	\$137,448	-81%	-83%	
	27500 Student Transportation; Insurance on Buses	\$117,677	\$79,480	\$208,106	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$36,663	\$67,547	\$610,375	\$258,408	> 500%	283%	-58%
	31100 Food Services Operations; Service Area Direction	\$157,369	\$195,846	\$223,248	\$210,271	34%	7%	-6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$691,655	\$1,007,800	\$1,065,980	\$1,152,996	67%	14%	8%
	31300 Food Services Operations; Food Delivery	\$20,278	\$28,288	\$30,212	\$28,851	42%	2%	-5%
	31400 Food Services Operations; Food Purchases	\$1,545,479	\$1,731,722	\$1,817,817	\$1,727,442	12%	0%	-5%
	31900 Other Food Services	\$134,018	\$114,766	\$92,303	\$69,078	-48%	-40%	-25%
Overhead and Operational Total		\$13,714,070	\$28,122,783	\$28,761,889	\$23,617,779	72%	-16%	-18%
Nonoperational								
	33200 Community Recreation	\$59,836	\$68,827	\$45,798	\$109,101	82%	59%	138%
	33400 Athletic Coaches	\$397,483	\$733,352	\$923,711	\$941,085	137%	28%	2%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$33,899	\$51,345	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$79,836	\$76,111	\$59,702	\$417,461	423%	448%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$582,846	\$193,771	\$71,744	\$36,955	-94%	-81%	-48%
	45100 Building Acquisition, Construction and Improvements	\$2,190,440	\$7,484,627	\$2,512,020	\$7,192,744	228%	-4%	186%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lake Central School Corp (4615)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$4,941	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,057,454	\$1,460,882	\$1,793,259	\$1,755,364	-15%	20%	-2%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,235	\$443,194	\$80,596	\$53,247	-80%	-88%	-34%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,561	\$84,997	\$15,089	\$9,850	77%	-88%	-35%
	51100 Debt Services; Principal on Debt; Bonds	\$1,638,951	\$3,243,243	\$1,050,000	\$1,600,000	-2%	-51%	52%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$4,000,000			
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$34,298	\$39,164			14%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$37,400	\$836,663	\$805,570		> 500%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$541,834	\$864,060	\$83,211	\$314,368	-42%	-64%	278%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$18,333			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,296,770	\$6,978,981	\$5,090,000	\$4,615,000	-13%	-34%	-9%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,304,234	\$2,349,800			2%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$133,106	\$48,940	\$0		-100%	-100%
	54200 Common School Fund; Principal	\$200,657	\$0	\$244,706	\$349,974	74%		43%
	54250 Common School Fund; Interest	\$0	\$0	\$9,036	\$12,838			42%
	59100 Other Debt Services Obligations; Registrars Fee	\$22,099	\$19,917	\$2,840	\$5,120	-77%	-74%	80%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$7,700	\$1,300	\$1,750		-77%	35%
Nonoperational Total		\$13,374,903	\$21,886,452	\$15,207,146	\$24,627,725	84%	13%	62%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$532,480	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,230,271	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$150,369	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$8,932,438	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$68,632	\$0	\$0	\$0			
Prorated By Fund Total		\$11,914,189	\$0	\$0	\$0			