

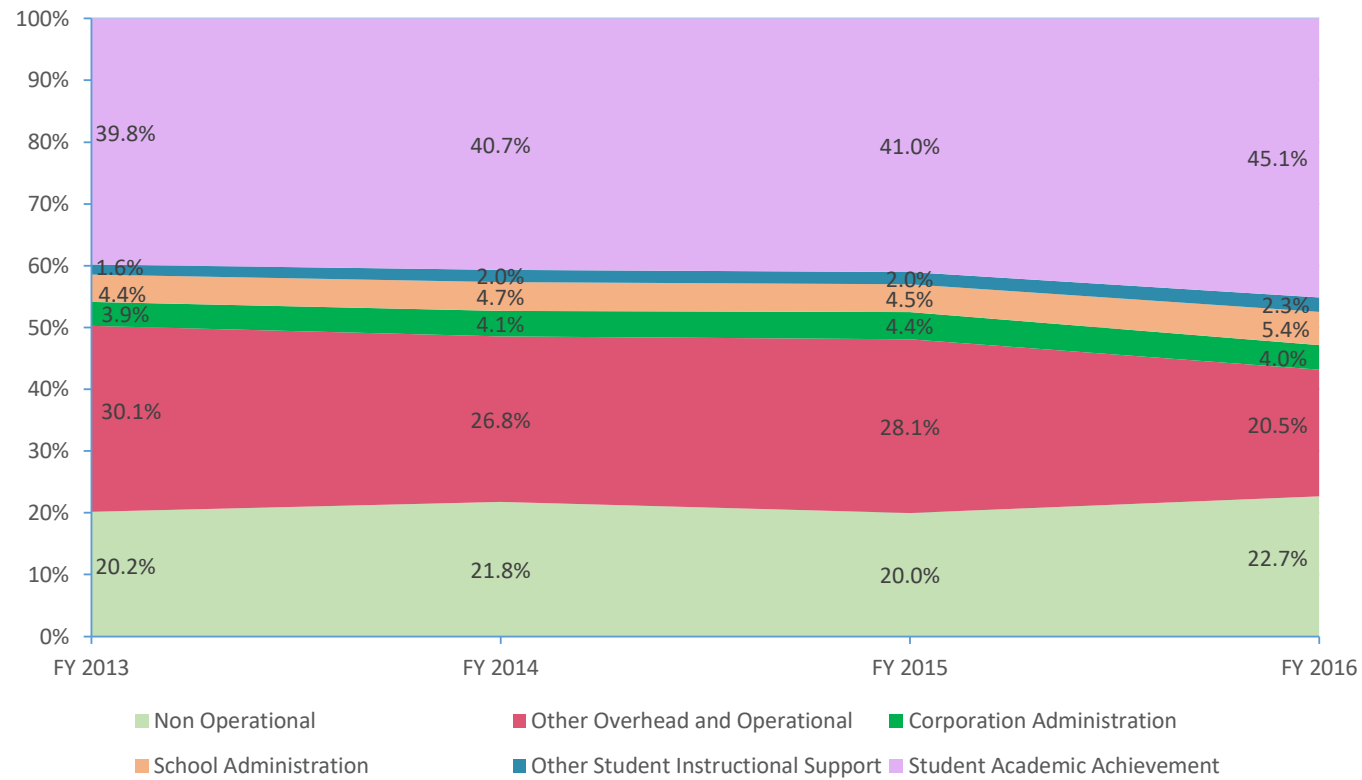
School Corporation Expenditures by Account
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,981,774	50.2%	\$9,588,523	37.9%	\$10,881,332	39.8%	\$10,731,424	40.7%	\$11,750,133	41.0%	\$11,981,607	45.1%
Student Instructional Support	\$1,255,459	6.3%	\$1,321,402	5.2%	\$1,654,596	6.1%	\$1,752,592	6.6%	\$1,857,976	6.5%	\$2,047,336	7.7%
Total	\$11,237,233	56.6%	\$10,909,925	43.2%	\$12,535,928	45.9%	\$12,484,016	47.3%	\$13,608,109	47.5%	\$14,028,943	52.9%

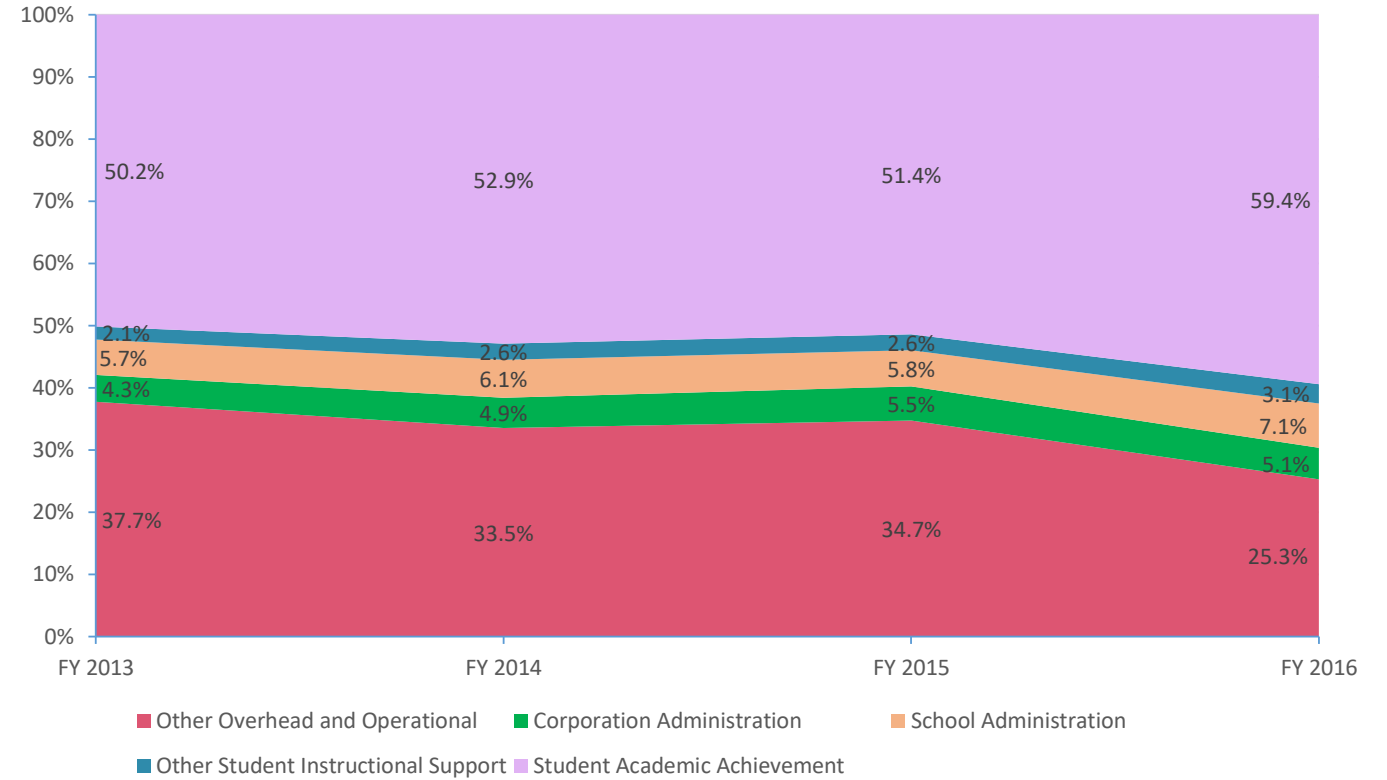
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,297,761	21.6%	\$7,149,399	28.3%	\$9,286,360	34.0%	\$8,156,715	30.9%	\$9,314,444	32.5%	\$6,497,758	24.5%
Non Operational	\$4,332,527	21.8%	\$6,520,754	25.8%	\$5,513,053	20.2%	\$5,742,389	21.8%	\$5,720,102	20.0%	\$6,017,376	22.7%
Not Categorized	\$0	0.0%	\$701,161	2.8%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,630,288	43.4%	\$14,371,315	56.8%	\$14,799,413	54.1%	\$13,899,104	52.7%	\$15,034,546	52.5%	\$12,515,134	47.1%

Grand Total	\$19,867,521	\$25,281,240	\$27,335,341	\$26,383,120	\$28,642,655	\$26,544,077
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All Expenditures



Operational Expenditures Only³



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
Frankton-Lapel Community Schs (5245)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$42,896	\$169,205	\$205,175	\$0	-100.0%	-100.0%	-100.0%
11100	Regular Programs	Elementary	\$3,112,170	\$3,559,452	\$3,977,333	\$4,294,460	38.0%	20.6%	8.0%
11200	Regular Programs	Middle/Junior High	\$542,722	\$659,669	\$1,390,794	\$1,422,084	162.0%	115.6%	2.2%
11300	Regular Programs	High School	\$2,116,188	\$2,592,808	\$2,770,918	\$2,922,999	38.1%	12.7%	5.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$18,743	\$53,542	\$59,346	\$59,775	218.9%	11.6%	0.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$35,832	\$41,965	\$63,588	\$66,075	84.4%	57.5%	3.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$112,128	\$114,980	\$118,306	\$81,420	-27.4%	-29.2%	-31.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$34,709	\$94,949	\$21,735	\$48,035	38.4%	-49.4%	121.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$182,012	\$380,909	\$1,041,105	\$1,094,444	501.3%	187.3%	5.1%
12350	Special Programs	Physical Impairment - Homebound	\$200	\$3,704	\$15,354	\$15,396	7617.1%	315.6%	0.3%
12420	Special Programs	Emotional Disabilities - All Others	\$12,249	\$73,325	\$0	\$0	-100.0%	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$13,885	\$111,240	\$166,711	\$149,374	975.8%	34.3%	-10.4%
12520	Special Programs	Culturally Different - Compensatory	\$15,586	\$68,304	\$85,892	\$9,523	-38.9%	-86.1%	-88.9%
12610	Special Programs	Learning Disability	\$105,231	\$92,448	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$115,222	\$143,264	\$100,502	\$92	-99.9%	-99.9%	-99.9%
12810	Special Programs	Special Education Preschool	\$31,920	\$72,905	\$59,339	\$61,358	92.2%	-15.8%	3.4%
12900	Special Programs	Other Special Programs	\$71,514	\$67,703	\$351,602	\$424,939	494.2%	527.7%	20.9%
13300	Adult/Continuing Education Programs	Occupational Programs	\$0	\$0	\$0	\$10,080	NA	NA	NA
14300	Summer School Programs	High School	\$29,894	(\$4,335)	\$0	\$0	-100.0%	100.0%	NA
16100	Remediation	Remediation Testing	\$64,738	\$6,799	\$711	\$210	-99.7%	-96.9%	-70.4%
16200	Remediation	Preventive Remediation	\$54,888	\$37,464	\$36,723	\$39,527	-28.0%	5.5%	7.6%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$6,362	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$72,634	\$43,080	\$28,219	\$92,026	26.7%	113.6%	226.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$312,119	\$541,843	\$396,373	\$469,140	50.3%	-13.4%	18.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$31,240	\$25,944	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$41,894	\$5,357	\$10,443	\$18,587	-55.6%	247.0%	78.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,000	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$151,963	\$150,104	\$75,450	\$78,457	-48.4%	-47.7%	4.0%
22230	Instruction	Library/Media Services - Audiovisual	\$462	\$61	\$614	\$321	-30.4%	426.6%	-47.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$13,527	\$307,632	\$1,260	NA	-90.7%	-99.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$100,733	\$115,834	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$18,720	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$71,967	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$273,465	\$330,607	\$466,269	\$531,137	94.2%	60.7%	13.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$600	\$0	\$200	NA	-66.7%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$12,004	\$14,902	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$426,737	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,137,978	\$9,588,523	\$11,750,133	\$11,981,607	47.2%	25.0%	2.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$149,323	\$137,188	\$284,831	\$328,224	119.8%	139.3%	15.2%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$90	\$45	\$50	NA	-44.4%	11.1%
21320	Students	Health Services - Medical Services	\$10,854	\$535	\$3,449	\$3,122	-71.2%	483.9%	-9.5%
21340	Students	Health Services - Nurse Services	\$89,679	\$152,679	\$195,334	\$200,894	124.0%	31.6%	2.8%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$0	\$1,125	NA	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$0	\$150	NA	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$63,986	\$91,236	\$84,020	\$87,910	37.4%	-3.6%	4.6%
24100	School Administration	Office of The Principal	\$699,438	\$939,674	\$1,290,297	\$1,425,861	103.9%	51.7%	10.5%
Student Instructional Support Total			\$1,013,280	\$1,321,402	\$1,857,976	\$2,047,336	102.1%	54.9%	10.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$15,347	\$25,624	\$19,321	\$21,495	40.1%	-16.1%	11.2%
23120	General Administration	Board of Education - Service Area Assistants	\$38,547	\$46,289	\$62,441	\$55,497	44.0%	19.9%	-11.1%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$13,330	\$26,350	\$46,803	\$49,791	273.5%	89.0%	6.4%
23160	General Administration	Board of Education - Promotion Expenses	\$34,115	\$18,232	\$7,862	\$10,232	-70.0%	-43.9%	30.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,564	\$6,081	\$21,273	\$22,003	235.2%	261.9%	3.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$247,521	\$303,433	\$418,718	\$401,048	62.0%	32.2%	-4.2%
23220	General Administration	Executive Administration - Community Relations	\$806	\$2,513	\$24,947	\$18,813	2232.7%	648.5%	-24.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$9,366	\$7,218	\$390	\$285	-97.0%	-96.1%	-26.9%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$360	\$669	\$0	\$165	-54.2%	-75.3%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$79,465	\$31,957	\$14,428	\$28,969	-63.5%	-9.3%	100.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$2,314	\$2,035	\$1,995	\$1,954	-15.6%	-4.0%	-2.1%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$813	\$5,837	NA	NA	618.3%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$671,843	\$335,786	\$202,420	NA	-69.9%	-39.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$144,249	\$132,787	\$143,616	NA	-0.4%	8.2%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$52,699	\$173,585	\$93,313	NA	77.1%	-46.2%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$358	\$216	\$318	\$241	-32.7%	11.6%	-24.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,083,371	\$2,141,499	\$1,763,890	\$1,766,368	63.0%	-17.5%	0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$1,000	\$1,481	\$172	NA	-82.8%	-88.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$119,638	\$345,444	\$371,814	\$251,959	110.6%	-27.1%	-32.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$710	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$79,210	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$27,497	\$43,950	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$159,696	\$1,013,561	\$3,095,102	\$477,299	198.9%	-52.9%	-84.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$105,926	\$32,476	NA	NA	-69.3%
27010	Student Transportation	Service Area Direction	\$78,316	\$83,864	\$69,161	\$110,378	40.9%	31.6%	59.6%
27100	Student Transportation	Vehicle Operation	\$753,160	\$943,247	\$800,054	\$905,259	20.2%	-4.0%	13.1%
27200	Student Transportation	Monitoring Services	\$0	\$574	\$462	\$2,921	NA	408.9%	532.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$159,172	\$213,229	\$255,200	\$203,983	28.2%	-4.3%	-20.1%
27400	Student Transportation	Purchase of School Buses	\$228,316	\$111,796	\$221,666	\$315,519	38.2%	182.2%	42.3%
27500	Student Transportation	Insurance on Buses	\$40,199	\$30,210	\$62,139	\$21,077	-47.6%	-30.2%	-66.1%
27900	Student Transportation	Other Student Transportation Services	\$20,453	\$16,088	\$20,632	\$41,127	101.1%	155.6%	99.3%
31100	Food Services Operations	Service Area Direction	\$33,241	\$44,969	\$55,430	\$56,548	70.1%	25.7%	2.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$288,471	\$400,237	\$652,525	\$638,911	121.5%	59.6%	-2.1%
31400	Food Services Operations	Food Purchases	\$311,555	\$416,912	\$573,284	\$614,487	97.2%	47.4%	7.2%
31900	Food Services Operations	Other Food Services	\$2,732	\$3,412	\$4,211	\$3,594	31.6%	5.3%	-14.6%
Overhead and Operational Total			\$3,833,830	\$7,149,399	\$9,314,444	\$6,497,758	69.5%	-9.1%	-30.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$0	\$7,595	NA	NA	NA
33200	Category not Specified	Community Recreation	\$12,604	\$11,000	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$255,645	\$244,813	\$156,445	\$191,432	-25.1%	-21.8%	22.4%
33940	Other Community Services	Child Care Services	\$190,447	\$108,992	\$121,339	\$131,033	-31.2%	20.2%	8.0%
33990	Other Community Services	Other	\$1,098	\$178,554	\$183,622	\$197,460	17883.6%	10.6%	7.5%
43000	Category not Specified	Professional Services	\$38,401	\$38,709	(\$58,837)	\$7,450	-80.6%	-80.8%	112.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$284,063	\$310,049	\$40,621	\$26,237	-90.8%	-91.5%	-35.4%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$6,416	\$25,964	\$25,499	\$1,195	-81.4%	-95.4%	-95.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$36,085	\$4,604	\$116,318	\$90,702	151.4%	1870.1%	-22.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$317,565	\$341,173	\$11,830	\$140,739	-55.7%	-58.7%	1089.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$143,232	\$471,437	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$165,000	\$200,000	\$147,098	\$246,573	49.4%	23.3%	67.6%
52100	Interest on Debt	Bonds	\$72,458	\$43,390	\$0	\$5,429	-92.5%	-87.5%	NA
52200	Interest on Debt	Temporary Loans	\$32,867	\$65,717	\$9,110	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$2,545,000	\$4,332,000	\$4,875,294	\$4,849,000	90.5%	11.9%	-0.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$137,982	\$144,352	\$91,763	\$122,531	-11.2%	-15.1%	33.5%
Non Operational Total			\$4,238,862	\$6,520,754	\$5,720,102	\$6,017,376	42.0%	-7.7%	5.2%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Prorated by Fund									
26491 - SAA NA	PERF - 2007 Account Code	\$69,170	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS NA	PERF - 2007 Account Code	\$8,935	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O NA	PERF - 2007 Account Code	\$21,771	\$0	\$0	\$0	NA	NA	NA	
26491 - NO NA	PERF - 2007 Account Code	\$2,433	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA NA	Social Security - 2007 Account Code	\$520,747	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS NA	Social Security - 2007 Account Code	\$75,064	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O NA	Social Security - 2007 Account Code	\$134,342	\$0	\$0	\$0	NA	NA	NA	
26492 - NO NA	Social Security - 2007 Account Code	\$20,838	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$20,630	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$3,092	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$35,223	\$0	\$0	\$0	NA	NA	NA	
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$856	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA NA	Group Insurance - 2007 Account Code	\$1,100,408	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS NA	Group Insurance - 2007 Account Code	\$154,808	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O NA	Group Insurance - 2007 Account Code	\$272,374	\$0	\$0	\$0	NA	NA	NA	
26494 - NO NA	Group Insurance - 2007 Account Code	\$69,458	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$1,860	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$279	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$221	\$0	\$0	\$0	NA	NA	NA	
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$80	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$130,980	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$2,643,571	\$0	\$0	\$0	NA	NA	NA	
Not Categorized									
60120	Category not Specified	Transfer to Self Insurance	\$0	\$701,161	\$0	\$0	NA	-100.0%	NA
Not Categorized Total		\$0	\$701,161	\$0	\$0	NA	-100.0%	NA	