

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

Frankton-Lapel Community Schs (5245)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$42,896	\$69,793	n/a	63%
	11100 Elementary	\$2,501,828	\$3,112,170	\$3,000,536	20%	-4%
	11200 Middle/Junior High	\$631,742	\$542,722	\$494,700	-22%	-9%
	11300 High School	\$1,469,354	\$2,116,188	\$1,968,635	34%	-7%
	11350 Honors Diploma Award	\$0	\$18,743	\$89,723	n/a	379%
	11420 Agriculture B	\$55,125	\$35,832	\$33,453	-39%	-7%
	11450 Consumer and Homemaking	\$100,713	\$112,128	\$112,607	12%	0%
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$30,144	\$34,709	\$134,069	345%	286%
	12210 Mild Mental Handicap	\$75,420	\$182,012	\$203,604	170%	12%
	12230 Mental Handicap	\$3,587	\$0	\$0	-100%	n/a
	12350 Homebound	\$2,274	\$200	\$1,294	-43%	> 500%
	12420 Emotional Handicap - All Others	\$719	\$12,249	\$43,914	> 500%	258%
	12510 Communication Disorder	\$141,246	\$13,885	\$70,574	-50%	408%
	12520 Compensatory	\$6,825	\$15,586	\$16,000	134%	3%
	12620 Learning Disability - All Others	\$32,671	\$105,231	\$105,094	222%	0%
	12710 Equal Opportunity At Risk	\$82,404	\$115,222	\$104,134	26%	-10%
	12810 Special Education Preschool	\$26,412	\$31,920	\$50,930	93%	60%
	12900 Other Special Programs	\$38,896	\$71,514	\$119,107	206%	67%
	13100 Adult Basic Education	\$0	\$0	\$186	n/a	n/a
	14100 Elementary	\$0	\$0	\$0	n/a	n/a
	14300 High School	\$39,105	\$29,894	\$24,730	-37%	-17%
	16100 Remediation Testing	\$17,272	\$64,738	\$105,018	> 500%	62%
	16200 Preventive Remediation	\$20,932	\$54,888	\$64,673	209%	18%
	22210 Service Area Direction	\$35,246	\$0	\$0	-100%	n/a
	22220 School Library	\$129,307	\$151,963	\$117,193	-9%	-23%
	22230 Audiovisual	\$878	\$462	\$430	-51%	-7%
	22250 Computer Assisted Instruction Services	\$60,386	\$0	\$267,572	343%	n/a
	24100 Office of the Principal Services	\$654,066	\$699,438	\$703,481	8%	1%
	25820 Textbooks and Repairs	\$176,206	\$273,465	\$192,774	9%	-30%
	25840 Other Textbook Rental Services	\$6,878	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$12,004	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$202,718	\$426,737	\$434,826	114%	2%
	41100 Transfer Tuition	\$9,346	\$14,192	\$20,026	114%	41%
	41300 Area Vocational Schools	\$117,383	\$72,634	\$73,830	-37%	2%
	41400 Joint Services and Supply	\$575,070	\$312,119	\$331,091	-42%	6%
Student Academic Achievement Total		\$7,244,152	\$8,675,741	\$8,953,999	24%	3%
Student Instructional Support						
	21220 Counseling Services	\$172,272	\$149,323	\$151,679	-12%	2%

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	21320 Medical Services	\$0	\$10,854	\$178	n/a	-98%
	21340 Nurse Services	\$35,110	\$89,679	\$103,662	195%	16%
	21610 Service Area Direction	\$27,181	\$63,986	\$63,561	134%	-1%
	22120 Instruction & Curriculum Development	\$6,042	\$31,240	\$15,013	148%	-52%
	22130 Instructional Staff Training Services	\$18,439	\$41,894	\$35,720	94%	-15%
	22190 Instructional Staff Training Services - Other	\$0	\$2,000	\$2,500	n/a	25%
	23110 Service Area Direction	\$14,000	\$15,347	\$15,708	12%	2%
	23120 Service Area Assistants	\$32,543	\$38,547	\$38,887	19%	1%
	23190 Other Governing Body Services	\$0	\$6,564	\$5,718	n/a	-13%
	23210 Office of the Superintendent	\$216,153	\$247,521	\$252,459	17%	2%
	23220 Community Relations	\$0	\$806	\$4,037	n/a	401%
	23290 Other Executive Administrative Services	\$9,654	\$9,366	\$8,464	-12%	-10%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$100,733	\$207,761	n/a	106%
Student Instructional Support Total		\$531,394	\$807,861	\$905,347	70%	12%
Overhead and Operational						
	23150 Legal Services	\$7,189	\$13,330	\$16,940	136%	27%
	23160 Promotion Expenses	\$3,447	\$34,115	\$28,256	> 500%	-17%
	23230 Staff Relations and Negotiations	\$0	\$0	\$0	n/a	n/a
	25230 Receiving and Disbursing Funds	\$0	\$360	\$20,168	n/a	> 500%
	25240 Payroll Services	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$4,445	\$79,465	\$30,316	> 500%	-62%
	25295 Bank Service Charge	\$1,990	\$2,314	\$1,191	-40%	-49%
	25296 Cash Change	-\$237	\$0	\$0	n/a	n/a
	25299 Other	\$433	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$0	\$36,085	\$7,085	n/a	-80%
	25410 Service Area Direction	\$32,651	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$865,447	\$1,083,371	\$1,061,643	23%	-2%
	25430 Maintenance of Grounds	\$1,557	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$143,034	\$119,638	\$141,730	-1%	18%
	25450 Vehicle Maintenance (other than buses)	\$28,791	\$0	\$2,966	-90%	n/a
	25460 Security Services	\$0	\$27,497	\$27,563	n/a	0%
	25470 Insurance (other than buses)	\$53,778	\$159,696	\$140,676	162%	-12%
	25490 Other Operating/Maintenance of Plant	\$929	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$60,885	\$78,316	\$76,011	25%	-3%
	25520 Vehicle Operation	\$359,309	\$753,160	\$775,392	116%	3%
	25530 Monitoring Services	\$3	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$125,646	\$159,172	\$169,872	35%	7%
	25550 Purchase of School Buses	\$164,806	\$228,316	\$192,809	17%	-16%
	25560 Insurance on Buses	\$16,311	\$40,199	\$36,135	122%	-10%

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	25580 Contracted Transportation Services	\$0	\$0	\$0	n/a	n/a
	25590 Other Pupil Transportation Services	\$10,424	\$20,453	\$16,324	57%	-20%
	25610 Service Area Direction	\$19,866	\$33,241	\$33,470	68%	1%
	25620 Food Preparation and Dispensing	\$195,745	\$288,471	\$274,907	40%	-5%
	25640 Food Purchases	\$240,578	\$311,555	\$344,640	43%	11%
	25690 Other Food Services	\$1,391	\$2,732	\$1,286	-8%	-53%
	25920 Ditch Assessments	\$882	\$358	\$0	-100%	-100%
	26495 Official Bonds	\$1,007	\$710	\$785	-22%	11%
	26499 Other	\$0	\$79,210	\$115,402	n/a	46%
	32000 Community Recreation	\$12,500	\$12,604	\$8,184	-35%	-35%
	34000 Athletic Coaches	\$119,452	\$255,645	\$259,522	117%	2%
	39500 Child Care Services	\$2,487	\$190,447	\$187,032	> 500%	-2%
	39900 Other Community Services	\$12,911	\$1,098	\$3,691	-71%	236%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$32,867	\$33,855	n/a	3%
Overhead and Operational Total		\$2,487,656	\$4,044,425	\$4,007,849	61%	-1%
Nonoperational						
	25330 Professional Services	\$24,836	\$38,401	\$10,295	-59%	-73%
	25351 Building Acquisition/Construction/Improvement	\$219,082	\$284,063	\$235,575	8%	-17%
	25355 Sports Facilities	\$0	\$6,416	\$17,584	n/a	174%
	25380 Purchase of Mobile or Fixed Equipment	\$679,226	\$317,565	\$105,558	-84%	-67%
	25390 Other Facilities Acquisition & Construction	\$55,473	\$143,232	\$129,599	134%	-10%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$165,000	\$175,000	n/a	6%
	52100 Bonds, INTEREST ON DEBT	\$0	\$72,458	\$65,651	n/a	-9%
	53100 Buildings, LEASE RENTAL	\$1,251,634	\$2,545,000	\$2,753,500	120%	8%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$94,476	\$137,982	\$127,724	35%	-7%
Nonoperational Total		\$2,324,726	\$3,710,115	\$3,620,488	56%	-2%
prorated						
	26491 PERF	\$112,606	\$102,310	\$114,516	2%	12%
	26492 Social Security	\$580,528	\$750,990	\$757,748	31%	1%
	26493 Workmen's Compensation	\$23,194	\$59,802	\$48,557	109%	-19%
	26494 Group Insurance	\$1,075,048	\$1,597,047	\$1,685,876	57%	6%
	26496 Unemployment Compensation	\$291	\$2,442	\$2,632	> 500%	8%
	26498 Severance/Early Retirement Pay	\$0	\$130,980	\$38,271	n/a	-71%
prorated Total		\$1,791,666	\$2,643,571	\$2,647,600	48%	0%

