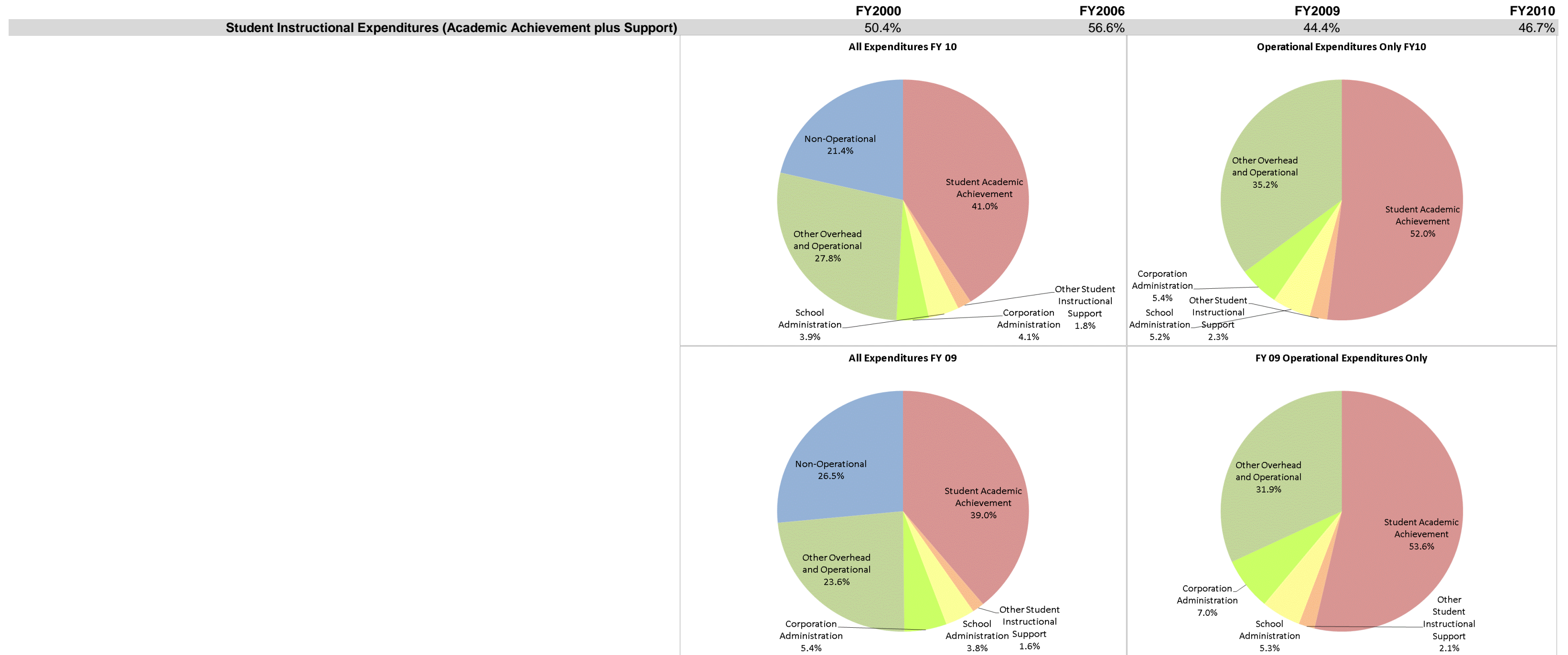


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)

| Student Instructional Category | FY00 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2000 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$8,916,809 | 44.1% | \$9,981,774 | 50.2% | \$9,588,523 | 39.0% | \$10,560,555 | 41.0% |
| Student Instructional Support | \$1,289,968 | 6.4% | \$1,255,459 | 6.3% | \$1,321,402 | 5.4% | \$1,477,094 | 5.7% |
| Overhead and Operational | \$3,393,161 | 16.8% | \$4,297,761 | 21.6% | \$7,149,399 | 29.1% | \$8,236,637 | 32.0% |
| Nonoperational | \$6,642,037 | 32.8% | \$4,332,527 | 21.8% | \$6,520,754 | 26.5% | \$5,505,014 | 21.4% |
| Not Categorized | \$0 | | \$0 | | \$701,161 | | \$0 | |
| Grand Total | \$20,241,975 | | \$19,867,521 | | \$25,281,240 | | \$25,779,300 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frankton-Lapel Community Schs (5245)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$42,896 | \$169,205 | \$298,187 | | > 500% | 76% |
| | 11100 Regular Programs; Elementary | \$2,789,106 | \$3,112,170 | \$3,559,452 | \$3,660,145 | 31% | 18% | 3% |
| | 11200 Regular Programs; Middle/Junior High | \$693,533 | \$542,722 | \$659,669 | \$970,387 | 40% | 79% | 47% |
| | 11300 Regular Programs; High School | \$1,749,120 | \$2,116,188 | \$2,592,808 | \$2,633,727 | 51% | 24% | 2% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$18,743 | \$53,542 | \$54,730 | | 192% | 2% |
| | 11420 Vocational Education; Agriculture B | \$51,539 | \$35,832 | \$41,965 | \$44,580 | -14% | 24% | 6% |
| | 11450 Vocational Education; Consumer and Homemaking | \$92,910 | \$112,128 | \$114,980 | \$110,577 | 19% | -1% | -4% |
| | 12110 Gifted And Talented; Gifted and Talented | \$35,670 | \$34,709 | \$94,949 | \$104,939 | 194% | 202% | 11% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$85,867 | \$182,012 | \$380,909 | \$569,443 | > 500% | 213% | 49% |
| | 12350 Physical Impairment; Homebound | \$734 | \$200 | \$3,704 | \$1,078 | 47% | 440% | -71% |
| | 12420 Emotional Disabilities; Emotional Disabilities; All Others | \$0 | \$12,249 | \$73,325 | \$29,603 | | 142% | -60% |
| | 12510 Culturally Different; Communication Disorders | \$71,249 | \$13,885 | \$111,240 | \$107,641 | 51% | > 500% | -3% |
| | 12520 Culturally Different; Compensatory | \$1,891 | \$15,586 | \$68,304 | \$40,911 | > 500% | 162% | -40% |
| | 12610 Learning Disability | \$58,368 | \$105,231 | \$92,448 | \$59,552 | 2% | -43% | -36% |
| | 12710 Equal Opportunity At Risk | \$91,931 | \$115,222 | \$143,264 | \$139,255 | 51% | 21% | -3% |
| | 12810 Special Education Preschool | \$20,795 | \$31,920 | \$72,905 | \$64,478 | 210% | 102% | -12% |
| | 12900 Other Special Programs | \$117,183 | \$71,514 | \$67,703 | \$305,612 | 161% | 327% | 351% |
| | 14100 Summer School Programs; Elementary | \$9,367 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$35,155 | \$29,894 | -\$4,335 | \$23,234 | -34% | -22% | |
| | 16100 Remediation Testing | \$71,461 | \$64,738 | \$6,799 | \$1,263 | -98% | -98% | -81% |
| | 16200 Preventive Remediation | \$28,711 | \$54,888 | \$37,464 | \$33,556 | 17% | -39% | -10% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$0 | \$6,362 | \$8,544 | | | 34% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$193,041 | \$72,634 | \$43,080 | \$46,687 | -76% | -36% | 8% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$625,751 | \$312,119 | \$541,843 | \$516,633 | -17% | 66% | -5% |
| | 22110 Improvement of Instruction; Service Area Direction | \$0 | \$0 | \$0 | \$2,805 | | | |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$9,797 | \$31,240 | \$25,944 | \$32,048 | 227% | 3% | 24% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$12,227 | \$41,894 | \$5,357 | \$14,837 | 21% | -65% | 177% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$2,000 | \$0 | \$0 | | -100% | |
| | 22210 Library/Media Services; Service Area Direction | \$15,784 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$173,149 | \$151,963 | \$150,104 | \$118,711 | -31% | -22% | -21% |
| | 22230 Library/Media Services; Audiovisual | \$613 | \$462 | \$61 | \$343 | -44% | -26% | 462% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$210,461 | \$0 | \$13,527 | \$280,379 | 33% | | > 500% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$9,600 | \$0 | \$0 | \$0 | -100% | | |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$100,733 | \$115,834 | \$0 | | -100% | -100% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$186,303 | \$273,465 | \$330,607 | \$286,671 | 54% | 5% | -13% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$12,329 | \$0 | \$600 | \$0 | -100% | | -100% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$12,004 | \$14,902 | \$0 | | -100% | -100% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$298,933 | \$426,737 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$7,752,575 | \$8,137,978 | \$9,588,523 | \$10,560,555 | 36% | 30% | 10% |
| Student Instructional Support | | | | | | | | |
| | 21220 Guidance Services; Counseling Services | \$201,951 | \$149,323 | \$137,188 | \$204,220 | 1% | 37% | 49% |
| | 21290 Guidance Services; Other Guidance Services | \$0 | \$0 | \$90 | \$45 | | | -50% |
| | 21320 Health Services; Medical Services | \$141 | \$10,854 | \$535 | \$2,283 | > 500% | -79% | 327% |
| | 21340 Health Services; Nurse Services | \$54,040 | \$89,679 | \$152,679 | \$160,192 | 196% | 79% | 5% |
| | 21810 Special Education Administration; Service Area Direction | \$53,193 | \$63,986 | \$91,236 | \$92,653 | 74% | 45% | 2% |
| | 24100 Office of The Principal | \$770,112 | \$699,438 | \$939,674 | \$1,017,701 | 32% | 46% | 8% |
| Student Instructional Support Total | | \$1,079,438 | \$1,013,280 | \$1,321,402 | \$1,477,094 | 37% | 46% | 12% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$16,222 | \$15,347 | \$25,624 | \$22,473 | 39% | 46% | -12% |
| | 23120 Board of Education; Service Area Assistants | \$33,295 | \$38,547 | \$46,289 | \$46,597 | 40% | 21% | 1% |
| | 23150 Board of Education; Legal Services | \$10,729 | \$13,330 | \$26,350 | \$35,059 | 227% | 163% | 33% |
| | 23160 Board of Education; Promotion Expenses | \$11,534 | \$34,115 | \$18,232 | \$5,888 | -49% | -83% | -68% |
| | 23190 Board of Education; Other Governing Body Services | \$92 | \$6,564 | \$6,081 | \$7,187 | > 500% | 9% | 18% |
| | 23210 Executive Administration; Office of The Superintendent | \$255,684 | \$247,521 | \$303,433 | \$399,193 | 56% | 61% | 32% |
| | 23220 Executive Administration; Community Relations | \$1,068 | \$806 | \$2,513 | \$7,527 | > 500% | > 500% | 199% |
| | 23290 Executive Administration; Other Executive Administration Services | \$9,030 | \$9,366 | \$7,218 | \$8,554 | -5% | -9% | 19% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$360 | \$669 | \$566 | | 57% | -15% |
| | 25150 Fiscal Services; Payroll Services | \$14,538 | \$0 | \$0 | \$310 | -98% | | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$1,816 | \$79,465 | \$31,957 | \$151,231 | > 500% | 90% | 373% |
| | 25192 Other Fiscal Services; Petty Cash | \$0 | \$0 | \$0 | \$16 | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Frankton-Lapel Community Schs (5245)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$30 | \$2,314 | \$2,035 | \$159 | 430% | -93% | -92% |
| | 25196 Other Fiscal Services; Cash Change | \$100 | \$0 | \$0 | \$0 | -100% | | |
| | 25199 Other Fiscal Services; Other | \$8,282 | \$0 | \$0 | \$0 | -100% | | |
| | 25790 Personnal Services; Other Professional Services | \$0 | \$0 | \$671,843 | \$160,299 | | | -76% |
| | 25810 Administrative Technology Services; Technology Services Supervison And Administration | \$0 | \$0 | \$144,249 | \$218,422 | | | 51% |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$52,699 | \$5,100 | | | -90% |
| | 25920 Ditch Assessments | \$932 | \$358 | \$216 | \$495 | -47% | 38% | 129% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$5,654 | \$0 | \$0 | \$0 | -100% | | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$858,301 | \$1,083,371 | \$2,141,499 | \$1,994,690 | 132% | 84% | -7% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,204 | \$0 | \$1,000 | \$0 | -100% | | -100% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$239,712 | \$119,638 | \$345,444 | \$246,640 | 3% | 106% | -29% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$880 | \$710 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$0 | \$79,210 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$12,090 | \$0 | \$0 | \$0 | -100% | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$27,497 | \$43,950 | \$38,508 | | 40% | -12% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$67,563 | \$159,696 | \$1,013,561 | \$2,478,584 | > 500% | > 500% | 145% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$712 | \$0 | \$0 | \$0 | -100% | | |
| | 27010 Student Transportation; Service Area Direction | \$66,920 | \$78,316 | \$83,864 | \$35,437 | -47% | -55% | -58% |
| | 27100 Student Transportation; Vehicle Operation | \$455,752 | \$753,160 | \$943,247 | \$940,625 | 106% | 25% | 0% |
| | 27200 Student Transportation; Monitoring Services | \$8,036 | \$0 | \$574 | \$168 | -98% | | -71% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$133,378 | \$159,172 | \$213,229 | \$216,763 | 63% | 36% | 2% |
| | 27400 Student Transportation; Purchase of School Buses | \$90,000 | \$228,316 | \$111,796 | \$154,114 | 71% | -32% | 38% |
| | 27500 Student Transportation; Insurance on Buses | \$22,119 | \$40,199 | \$30,210 | \$30,049 | 36% | -25% | -1% |
| | 27900 Student Transportation; Other Student Transportation Services | \$15,035 | \$20,453 | \$16,088 | \$27,207 | 81% | 33% | 69% |
| | 31100 Food Services Operations; Service Area Direction | \$25,600 | \$33,241 | \$44,969 | \$49,709 | 94% | 50% | 11% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$232,864 | \$288,471 | \$400,237 | \$475,255 | 104% | 65% | 19% |
| | 31400 Food Services Operations; Food Purchases | \$276,960 | \$311,555 | \$416,912 | \$478,068 | 73% | 53% | 15% |
| | 31900 Other Food Services | \$1,506 | \$2,732 | \$3,412 | \$1,742 | 16% | -36% | -49% |
| Overhead and Operational Total | | \$2,879,640 | \$3,833,830 | \$7,149,399 | \$8,236,637 | 186% | 115% | 15% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$14,376 | \$12,604 | \$11,000 | \$2,061 | -86% | -84% | -81% |
| | 33400 Athletic Coaches | \$132,208 | \$255,645 | \$244,813 | \$156,171 | 18% | -39% | -36% |
| | 33910 High School Band Uniforms | \$15,000 | \$0 | \$0 | \$0 | -100% | | |
| | 33940 Child Care Services | \$48,889 | \$190,447 | \$108,992 | \$174,181 | 256% | -9% | 60% |
| | 33990 Other Community Services; Other | \$5,797 | \$1,098 | \$178,554 | \$70,593 | > 500% | > 500% | -60% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$277,954 | \$38,401 | \$38,709 | -\$600 | -100% | -102% | -102% |
| | 45100 Building Acquisition, Construction and Improvements | \$3,536,776 | \$284,063 | \$310,049 | \$130,777 | -96% | -54% | -58% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$6,416 | \$25,964 | \$2,340 | | -64% | -91% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$0 | \$36,085 | \$4,604 | \$101,141 | | 180% | > 500% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$211,450 | \$317,565 | \$341,173 | \$276,131 | 31% | -13% | -19% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$458,372 | \$143,232 | \$471,437 | -\$176,289 | -138% | -223% | -137% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$535,000 | \$165,000 | \$200,000 | \$215,000 | -60% | 30% | 8% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$30,669 | \$72,458 | \$43,390 | \$39,385 | 28% | -46% | -9% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$24,435 | \$32,867 | \$65,717 | \$77,702 | 218% | 136% | 18% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,231,000 | \$2,545,000 | \$4,332,000 | \$4,362,500 | 254% | 71% | 1% |
| | 54200 Common School Fund; Principal | \$85,821 | \$137,982 | \$144,352 | \$73,920 | -14% | -46% | -49% |
| Nonoperational Total | | \$6,607,746 | \$4,238,862 | \$6,520,754 | \$5,505,014 | -17% | 30% | -16% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$120,756 | \$102,310 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$665,335 | \$750,990 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$98,719 | \$59,802 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,035,051 | \$1,597,047 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$2,716 | \$2,442 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$130,980 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,922,577 | \$2,643,571 | \$0 | \$0 | | | |
| Not Categorized | | | | | | | | |
| | 60120 2007 Account Code - Transfer to Self Insurance | \$0 | \$0 | \$701,161 | \$0 | | | |
| Not Categorized Total | | \$0 | \$0 | \$701,161 | \$0 | | | |