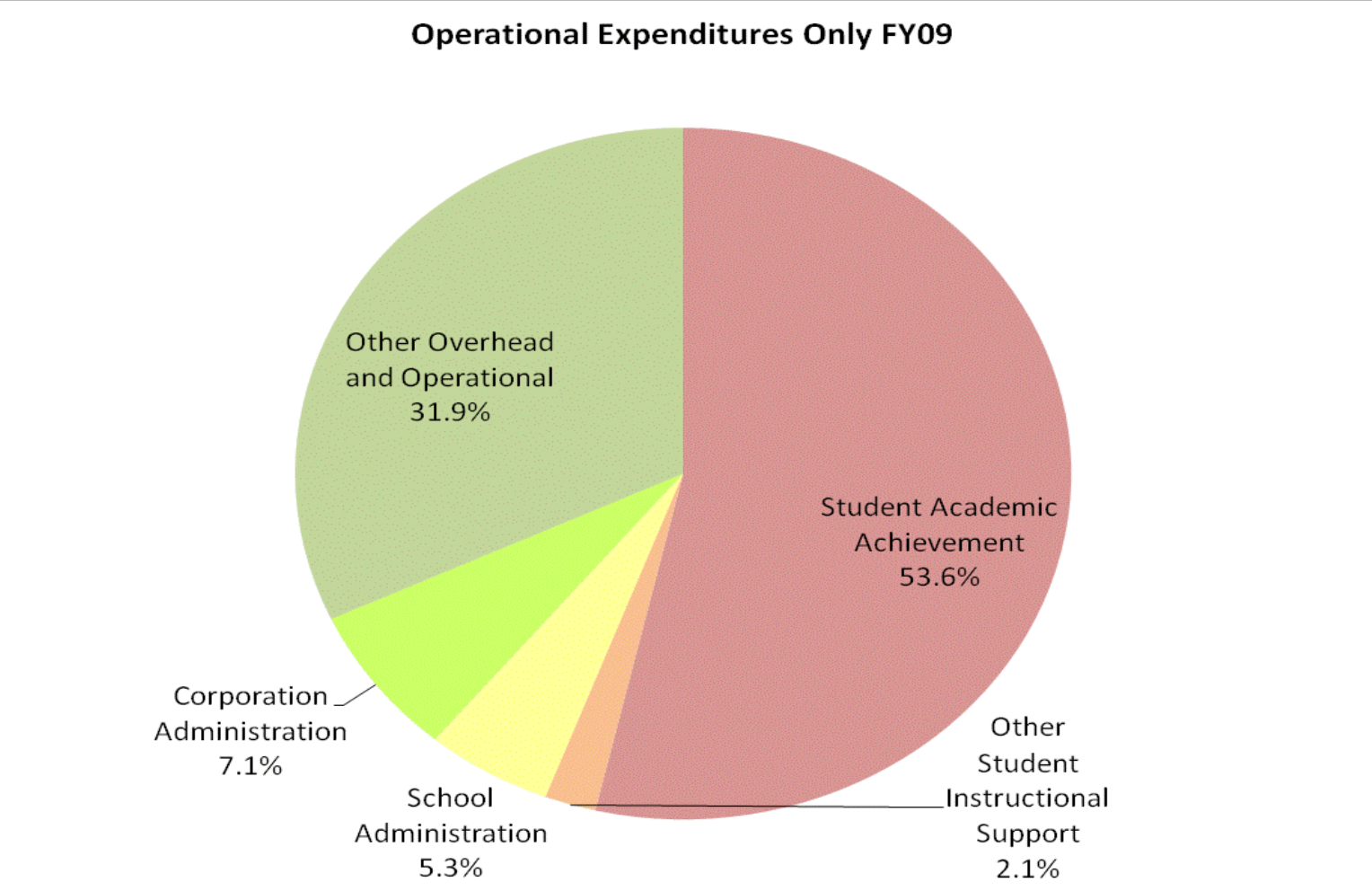
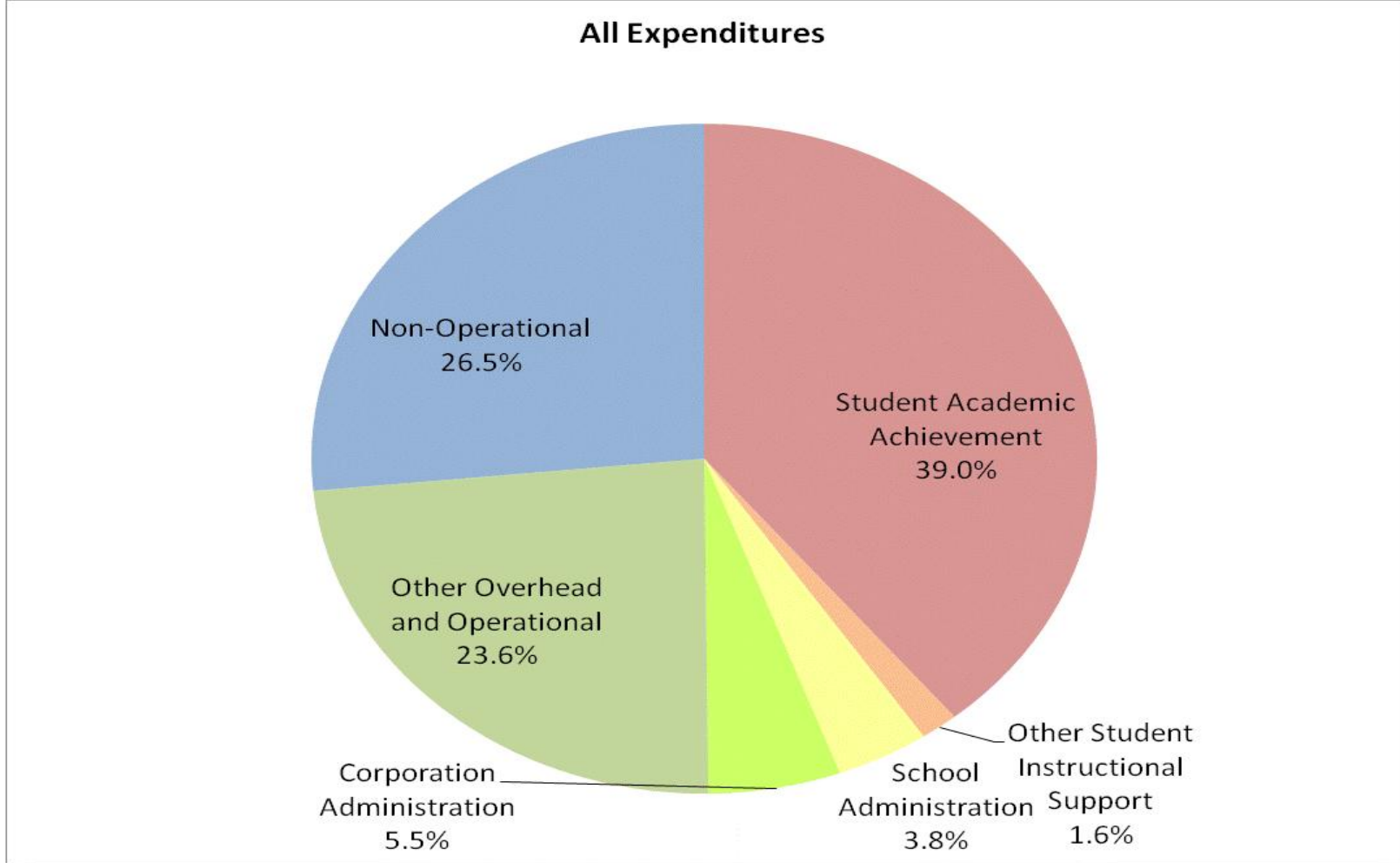


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Frankton-Lapel Community Schs (5245)**

Frankton-Lapel Community Schs (5245)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$8,538,141	50.1%	\$9,981,774	50.2%	\$10,064,477	43.8%	\$9,588,523	39.0%
Student Instructional Support	\$1,126,128	6.6%	\$1,255,459	6.3%	\$1,333,222	5.8%	\$1,321,402	5.4%
Overhead and Operational	\$3,241,916	19.0%	\$4,297,761	21.6%	\$5,221,718	22.7%	\$7,149,399	29.1%
Nonoperational	\$4,131,413	24.2%	\$4,332,527	21.8%	\$6,384,466	27.8%	\$6,520,754	26.5%
Not Categorized	\$0		\$0		\$0	n/a	\$701,161	
<b>Grand Total</b>	<b>\$17,037,598</b>		<b>\$19,867,521</b>		<b>\$23,003,884</b>	<b>27%</b>	<b>\$25,281,240</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>56.7%</b>	<b>56.6%</b>	<b>49.5%</b>	<b>44.4%</b>



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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$42,896	\$122,602	\$169,205		294%	38%
	11100 Regular Programs; Elementary	\$2,720,982	\$3,112,170	\$3,175,600	\$3,559,452	31%	14%	12%
	11200 Regular Programs; Middle/Junior High	\$695,492	\$542,722	\$581,400	\$659,669	-5%	22%	13%
	11300 Regular Programs; High School	\$1,673,905	\$2,116,188	\$2,264,600	\$2,592,808	55%	23%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$18,743	\$139,418	\$53,542		186%	-62%
	11420 Vocational Education; Agriculture B	\$59,838	\$35,832	\$37,024	\$41,965	-30%	17%	13%
	11450 Vocational Education; Consumer and Homemaking	\$119,825	\$112,128	\$122,355	\$114,980	-4%	3%	-6%
	12110 Gifted And Talented; Gifted and Talented	\$37,282	\$34,709	\$114,964	\$94,949	155%	174%	-17%
	12210 Mental Disabilities; Mild Mental Disabilities	\$78,385	\$182,012	\$208,124	\$380,909	386%	109%	83%
	12230 Mental Disabilities; Severe Mental Disabilities	\$117	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$312	\$200	\$499	\$3,704	> 500%	> 500%	> 500%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$14,617	\$12,249	\$41,067	\$73,325	402%	499%	79%
	12510 Culturally Different; Communication Disorders	\$66,708	\$13,885	\$73,700	\$111,240	67%	> 500%	51%
	12520 Culturally Different; Compensatory	\$6,277	\$15,586	\$28,410	\$68,304	> 500%	338%	140%
	12610 Learning Disability	\$54,646	\$105,231	\$92,104	\$92,448	69%	-12%	0%
	12710 Equal Opportunity At Risk	\$90,767	\$115,222	\$127,364	\$143,264	58%	24%	12%
	12810 Special Education Preschool	\$20,167	\$31,920	\$68,503	\$72,905	262%	128%	6%
	12900 Other Special Programs	\$80,368	\$71,514	\$138,265	\$67,703	-16%	-5%	-51%
	14100 Summer School Programs; Elementary	\$6,631	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$36,979	\$29,894	\$40,639	-\$4,335	-112%	-115%	-111%
	16100 Remediation Testing	\$86,341	\$64,738	-\$35,184	\$6,799	-92%	-89%	
	16200 Preventive Remediation	\$430	\$54,888	\$36,984	\$37,464	> 500%	-32%	1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$16,051	\$6,362			-60%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$234,190	\$72,634	\$77,020	\$43,080	-82%	-41%	-44%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$633,769	\$312,119	\$523,820	\$541,843	-15%	74%	3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,007	\$31,240	\$26,947	\$25,944	116%	-17%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,533	\$41,894	\$29,834	\$5,357	-54%	-87%	-82%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,000	\$2,500	\$0		-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$23,800	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$147,422	\$151,963	\$137,546	\$150,104	2%	-1%	9%
	22230 Library/Media Services; Audiovisual	\$184	\$462	\$1,170	\$61	-67%	-87%	-95%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,083	\$0	\$81,123	\$13,527	> 500%		-83%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$23,340	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$100,733	\$166,533	\$115,834		15%	-30%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$136,402	\$273,465	\$225,373	\$330,607	142%	21%	47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$8,711	\$0	\$0	\$600	-93%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$12,004	\$14,500	\$14,902		24%	3%
	26497 2007 Account Code - Teachers Retirement Fund	\$258,158	\$426,737	\$228,288	\$0			
<b>Student Academic Achievement Total</b>		<b>\$7,341,670</b>	<b>\$8,137,978</b>	<b>\$8,909,144</b>	<b>\$9,588,523</b>	<b>31%</b>	<b>18%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$189,575	\$149,323	\$142,608	\$137,188	-28%	-8%	-4%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$90			
	21320 Health Services; Medical Services	\$169	\$10,854	\$3,747	\$535	216%	-95%	-86%
	21340 Health Services; Nurse Services	\$45,153	\$89,679	\$115,007	\$152,679	238%	70%	33%
	21810 Special Education Administration; Service Area Direction	\$51,036	\$63,986	\$70,221	\$91,236	79%	43%	30%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$452	\$0			-100%
	24100 Office of The Principal	\$651,320	\$699,438	\$839,276	\$939,674	44%	34%	12%
<b>Student Instructional Support Total</b>		<b>\$937,253</b>	<b>\$1,013,280</b>	<b>\$1,171,311</b>	<b>\$1,321,402</b>	<b>41%</b>	<b>30%</b>	<b>13%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$16,081	\$15,347	\$16,627	\$25,624	59%	67%	54%
	23120 Board of Education; Service Area Assistants	\$31,091	\$38,547	\$40,567	\$46,289	49%	20%	14%
	23150 Board of Education; Legal Services	\$10,669	\$13,330	\$32,025	\$26,350	147%	98%	-18%
	23160 Board of Education; Promotion Expenses	\$11,986	\$34,115	\$17,366	\$18,232	52%	-47%	5%
	23190 Board of Education; Other Governing Body Services	\$1,194	\$6,564	\$6,000	\$6,081	409%	-7%	1%
	23210 Executive Administration; Office of The Superintendent	\$241,044	\$247,521	\$286,696	\$303,433	26%	23%	6%
	23220 Executive Administration; Community Relations	\$5,092	\$806	\$15,484	\$2,513	-51%	212%	-84%
	23290 Executive Administration; Other Executive Administration Services	\$8,786	\$9,366	\$3,711	\$7,218	-18%	-23%	95%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$360	\$13,095	\$669		86%	-95%
	25191 Other Fiscal Services; Refund of Revenue	\$7,230	\$79,465	\$36,827	\$31,957	342%	-60%	-13%
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,474	\$2,314	\$3,874	\$2,035	-41%	-12%	-47%
	25196 Other Fiscal Services; Cash Change	\$609	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$7,854	\$0	\$0	\$0	-100%		
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$334,726	\$671,843			101%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$144,249			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$52,699			
	25920 Ditch Assessments	\$581	\$358	\$159	\$216	-63%	-40%	36%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,466	\$0	\$0	\$0	-100%		

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$823,573	\$1,083,371	\$1,501,402	\$2,141,499	160%	98%	43%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23	\$0	\$0	\$1,000	> 500%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$153,464	\$119,638	\$196,112	\$345,444	125%	189%	76%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,975	\$710	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$79,210	\$52,434	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$42,277	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$27,497	\$29,482	\$43,950		60%	49%
	26700 Operation and Maintenance of Plant Services; Insurance	\$83,695	\$159,696	\$110,127	\$1,013,561	> 500%	> 500%	> 500%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$888	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$59,157	\$78,316	\$80,287	\$83,864	42%	7%	4%
	27100 Student Transportation; Vehicle Operation	\$394,011	\$753,160	\$950,498	\$943,247	139%	25%	-1%
	27200 Student Transportation; Monitoring Services	\$7,065	\$0	\$907	\$574	-92%		-37%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$120,130	\$159,172	\$245,724	\$213,229	77%	34%	-13%
	27400 Student Transportation; Purchase of School Buses	\$184,252	\$228,316	\$183,296	\$111,796	-39%	-51%	-39%
	27500 Student Transportation; Insurance on Buses	\$16,543	\$40,199	\$29,175	\$30,210	83%	-25%	4%
	27900 Student Transportation; Other Student Transportation Services	\$13,792	\$20,453	\$13,114	\$16,088	17%	-21%	23%
	31100 Food Services Operations; Service Area Direction	\$23,310	\$33,241	\$36,023	\$44,969	93%	35%	25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,699	\$288,471	\$349,922	\$400,237	96%	39%	14%
	31400 Food Services Operations; Food Purchases	\$240,079	\$311,555	\$326,485	\$416,912	74%	34%	28%
	31900 Other Food Services	\$1,277	\$2,732	\$5,552	\$3,412	167%	25%	-39%
<b>Overhead and Operational Total</b>		<b>\$2,750,365</b>	<b>\$3,833,830</b>	<b>\$4,917,694</b>	<b>\$7,149,399</b>	<b>160%</b>	<b>86%</b>	<b>45%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$13,842	\$12,604	\$0	\$11,000	-21%	-13%	
	33400 Athletic Coaches	\$126,941	\$255,645	\$241,102	\$244,813	93%	-4%	2%
	33940 Child Care Services	\$17,639	\$190,447	\$137,057	\$108,992	> 500%	-43%	-20%
	33990 Other Community Services; Other	\$9,195	\$1,098	\$119,653	\$178,554	> 500%	> 500%	49%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$102,073	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$658,411	\$38,401	\$55,677	\$38,709	-94%	1%	-30%
	45100 Building Acquisition, Construction and Improvements	\$1,084,778	\$284,063	\$436,480	\$310,049	-71%	9%	-29%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,416	\$7,816	\$25,964		305%	232%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,236	\$36,085	\$1,686	\$4,604	273%	-87%	173%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$159,293	\$317,565	\$294,683	\$341,173	114%	7%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$46,033	\$143,232	\$234,091	\$471,437	> 500%	229%	101%
	51100 Debt Services; Principal on Debt; Bonds	\$500,000	\$165,000	\$185,000	\$200,000	-60%	21%	8%
	52100 Debt Services; Interest on Debt; Bonds	\$49,558	\$72,458	\$57,950	\$43,390	-12%	-40%	-25%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$32,867	\$79,726	\$65,717		100%	-18%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,239,679	\$2,545,000	\$4,288,500	\$4,332,000	249%	70%	1%
	54200 Common School Fund; Principal	\$88,706	\$137,982	\$170,482	\$144,352	63%	5%	-15%
<b>Nonoperational Total</b>		<b>\$4,097,383</b>	<b>\$4,238,862</b>	<b>\$6,309,901</b>	<b>\$6,520,754</b>	<b>59%</b>	<b>54%</b>	<b>3%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$132,143	\$102,310	\$56,564	\$0			
	26492 2007 Account Code - Social Security	\$631,988	\$750,990	\$383,039	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$43,132	\$59,802	\$19,586	\$0			
	26494 2007 Account Code - Group Insurance	\$1,101,873	\$1,597,047	\$1,157,426	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,790	\$2,442	\$3,271	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$130,980	\$75,947	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,910,927</b>	<b>\$2,643,571</b>	<b>\$1,695,834</b>	<b>\$0</b>			
<b>Not Categorized</b>								
	60120 2007 Account Code - Transfer to Self Insurance	\$0	\$0	\$0	\$701,161			
<b>Not Categorized Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$701,161</b>			