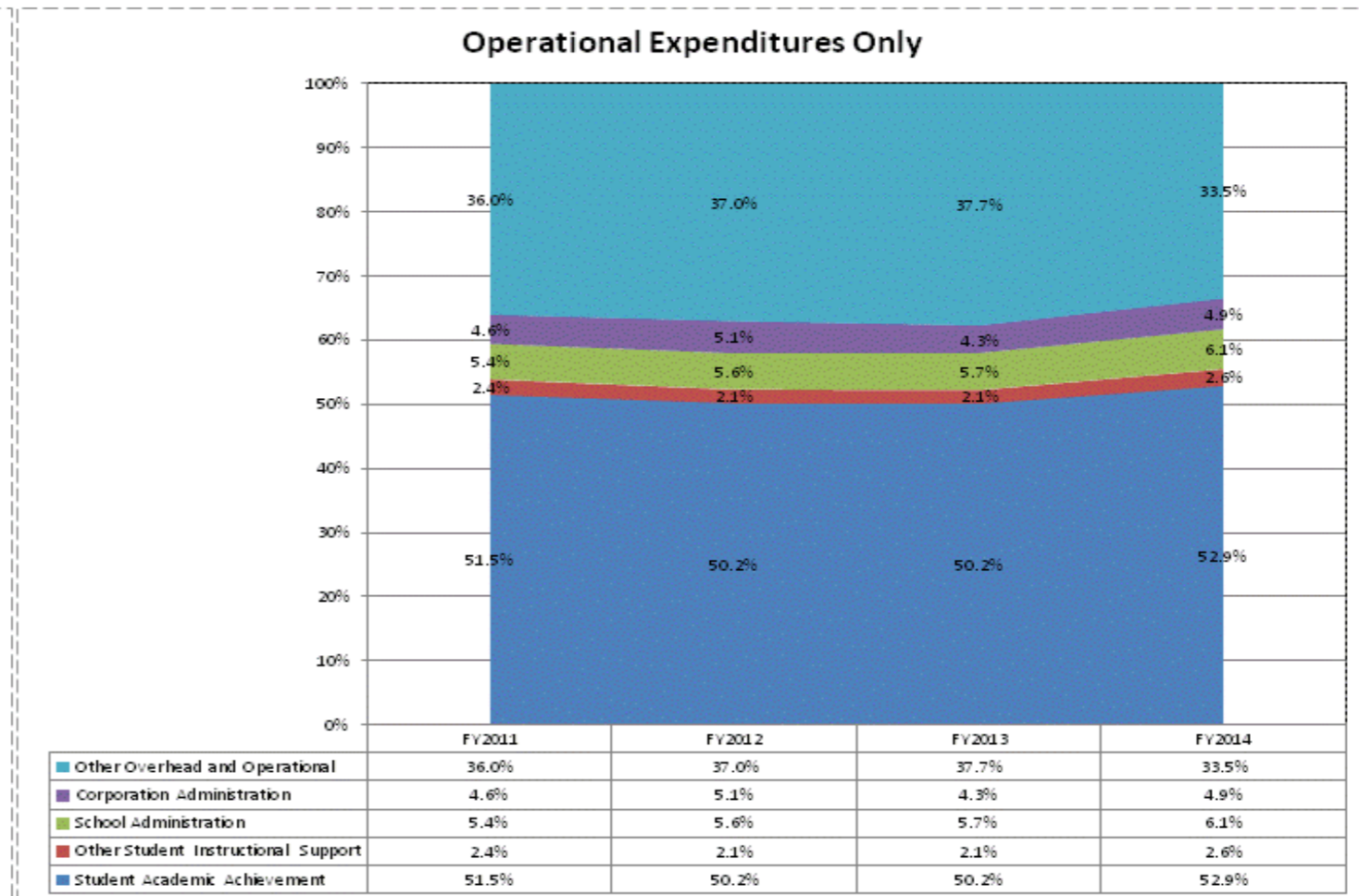
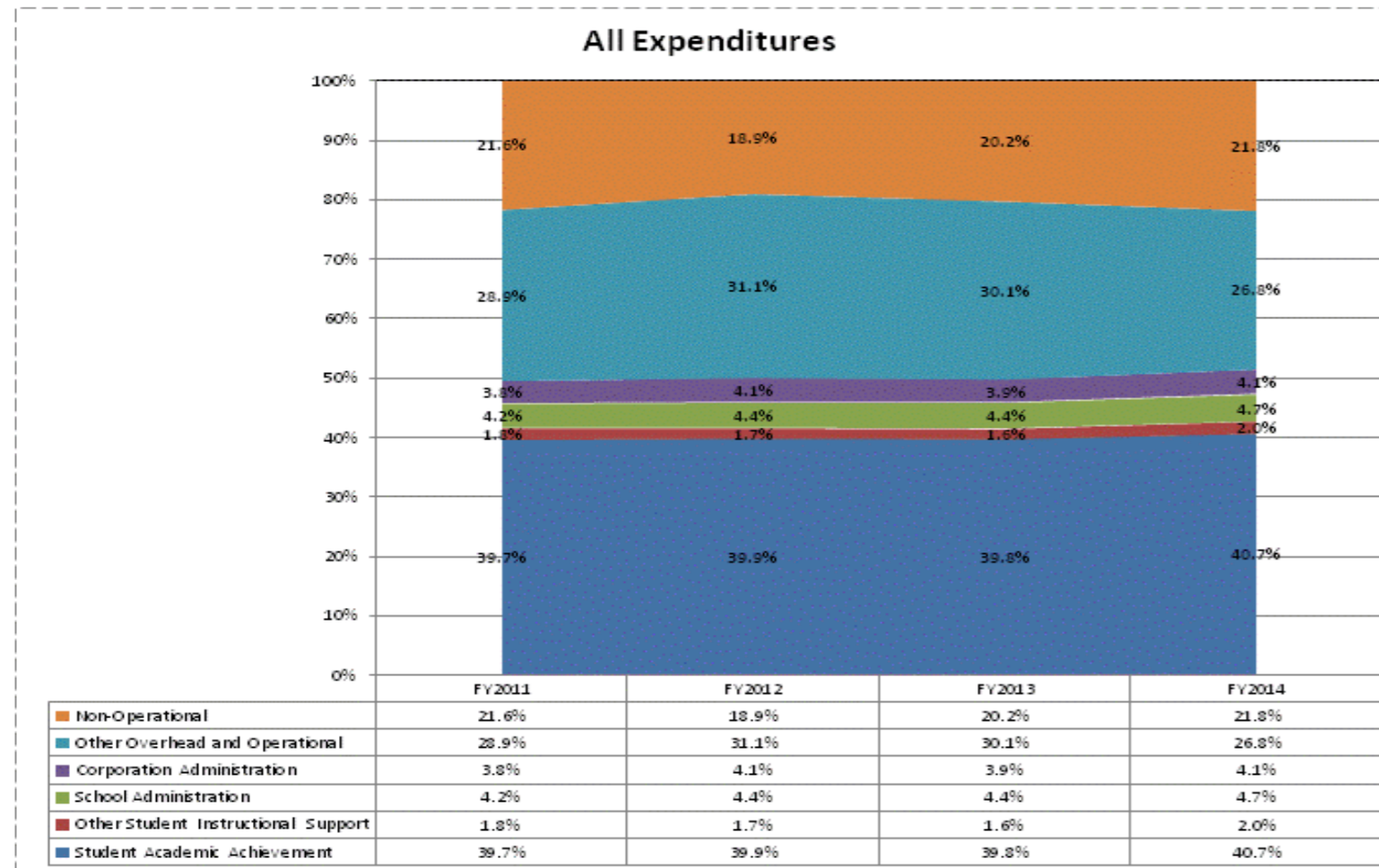


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,981,774	50.2%	\$9,588,523	39.0%	\$10,881,332	39.8%	\$10,731,424	40.7%
Student Instructional Support	\$1,255,459	6.3%	\$1,321,402	5.4%	\$1,654,596	6.1%	\$1,752,592	6.6%
Overhead and Operational Nonoperational	\$4,297,761	21.6%	\$7,149,399	29.1%	\$9,286,360	34.0%	\$8,156,715	30.9%
Nonoperational	\$4,332,527	21.8%	\$6,520,754	26.5%	\$5,513,053	20.2%	\$5,742,389	21.8%
Not Categorized	\$0		\$701,161		\$0		\$0	
Grand Total	\$19,867,521		\$25,281,240		\$27,335,341		\$26,383,120	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.6%	44.4%	45.9%	47.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frankton-Lapel Community Schs (5245)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$42,896	\$169,205	\$366,491	\$386,061	> 500%	128%	5%
11100 Regular Programs; Elementary	\$3,112,170	\$3,559,452	\$3,671,943	\$3,432,998	10%	-4%	-7%
11200 Regular Programs; Middle/Junior High	\$542,722	\$659,669	\$1,088,925	\$1,276,413	135%	93%	17%
11300 Regular Programs; High School	\$2,116,188	\$2,592,808	\$2,943,548	\$2,846,100	34%	10%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$18,743	\$53,542	\$59,369	\$61,542	228%	15%	4%
11420 Vocational Education; Agriculture B	\$35,832	\$41,965	\$52,852	\$59,109	65%	41%	12%
11450 Vocational Education; Consumer and Homemaking	\$112,128	\$114,980	\$113,511	\$116,052	3%	1%	2%
12110 Gifted And Talented; Gifted and Talented	\$34,709	\$94,949	\$38,353	\$32,829	-5%	-65%	-14%
12210 Mental Disabilities; Mild Mental Disabilities	\$182,012	\$380,909	\$860,716	\$963,093	429%	153%	12%
12350 Physical Impairment; Homebound	\$200	\$3,704	\$15,924	\$21,428	> 500%	478%	35%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$12,249	\$73,325	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$13,885	\$111,240	\$128,628	\$134,978	> 500%	21%	5%
12520 Culturally Different; Compensatory	\$15,586	\$68,304	\$64,314	\$84,594	443%	24%	32%
12610 Learning Disability	\$105,231	\$92,448	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$115,222	\$143,264	\$94,787	\$98,535	-14%	-31%	4%
12810 Special Education Preschool	\$31,920	\$72,905	\$53,836	\$57,265	79%	-21%	6%
12900 Other Special Programs	\$71,514	\$67,703	\$81,233	\$110,215	54%	63%	36%
14300 Summer School Programs; High School	\$29,894	-\$4,335	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$64,738	\$6,799	\$82,055	\$21,578	-67%	217%	-74%
16200 Preventive Remediation	\$54,888	\$37,464	\$33,017	\$35,354	-36%	-6%	7%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,362	\$4,609	\$14,671	N/A	131%	218%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$72,634	\$43,080	\$59,293	\$35,068	-52%	-19%	-41%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$312,119	\$541,843	\$439,582	\$422,163	35%	-22%	-4%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,240	\$25,944	\$0	\$9,128	-71%	-65%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$41,894	\$5,357	\$11,722	\$6,494	-84%	21%	-45%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$151,963	\$150,104	\$72,488	\$69,689	-54%	-54%	-4%
22230 Library/Media Services; Audiovisual	\$462	\$61	\$226	\$164	-64%	169%	-27%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$13,527	\$205,404	\$50,874	N/A	276%	-75%
22360 Instruction, Related Technology; Network Support	\$100,733	\$115,834	\$0	\$0	-100%	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$10,432	\$15,830	N/A	N/A	52%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$273,465	\$330,607	\$328,075	\$369,198	35%	12%	13%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$600	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$12,004	\$14,902	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$426,737	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,137,978	\$9,588,523	\$10,881,332	\$10,731,424	32%	12%	-1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$149,323	\$137,188	\$181,794	\$259,101	74%	89%	43%
21290 Guidance Services; Other Guidance Services	\$0	\$90	\$595	\$90	N/A	0%	-85%
21320 Health Services; Medical Services	\$10,854	\$535	\$2,141	\$2,981	-73%	458%	39%
21340 Health Services; Nurse Services	\$89,679	\$152,679	\$181,251	\$180,696	101%	18%	0%
21810 Special Education Administration; Service Area Direction	\$63,986	\$91,236	\$80,334	\$80,373	26%	-12%	0%
24100 Office of The Principal	\$699,438	\$939,674	\$1,208,481	\$1,229,351	76%	31%	2%
Student Instructional Support Total	\$1,013,280	\$1,321,402	\$1,654,596	\$1,752,592	73%	33%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,347	\$25,624	\$22,062	\$19,681	28%	-23%	-11%
23120 Board of Education; Service Area Assistants	\$38,547	\$46,289	\$54,381	\$60,637	57%	31%	12%
23150 Board of Education; Legal Services	\$13,330	\$26,350	\$43,228	\$63,043	373%	139%	46%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Frankton-Lapel Community Schs (5245)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23160 Board of Education; Promotion Expenses	\$34,115	\$18,232	\$9,224	\$8,454	-75%	-54%	-8%
23190 Board of Education; Other Governing Body Services	\$6,564	\$6,081	\$3,202	\$26,201	299%	331%	> 500%
23210 Executive Administration; Office of The Superintendent	\$247,521	\$303,433	\$360,050	\$363,892	47%	20%	1%
23220 Executive Administration; Community Relations	\$806	\$2,513	\$17,928	\$20,574	> 500%	> 500%	15%
23290 Executive Administration; Other Executive Administration Services	\$9,366	\$7,218	\$915	\$270	-97%	-96%	-70%
25140 Fiscal Services; Receiving and Disbursing Funds	\$360	\$669	\$0	\$95	-74%	-86%	N/A
25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$79,465	\$31,957	\$11,798	\$12,875	-84%	-60%	9%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$2,314	\$2,035	\$2,150	\$1,980	-14%	-3%	-8%
25199 Other Fiscal Services; Other	\$0	\$0	\$150	\$5,550	N/A	N/A	> 500%
25790 Personnel Services; Other Professional Services	\$0	\$671,843	\$213,103	\$171,751	N/A	-74%	-19%
25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$144,249	\$111,272	\$123,579	N/A	-14%	11%
25850 Administrative Technology Services; Network Support	\$0	\$52,699	\$209,635	\$210,264	N/A	299%	0%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25910 Judgments	\$0	\$0	\$0	\$540	N/A	N/A	N/A
25920 Ditch Assessments	\$358	\$216	\$199	\$199	-45%	-8%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,083,371	\$2,141,499	\$1,983,953	\$2,058,820	90%	-4%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$1,000	\$1,631	\$0	N/A	-100%	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$119,638	\$345,444	\$238,068	\$467,101	290%	35%	96%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$710	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$79,210	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$27,497	\$43,950	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$159,696	\$1,013,561	\$3,309,703	\$1,920,686	> 500%	89%	-42%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	-\$20,798	\$190,616	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$78,316	\$83,864	\$50,452	\$50,073	-36%	-40%	-1%
27100 Student Transportation; Vehicle Operation	\$753,160	\$943,247	\$1,055,659	\$863,795	15%	-8%	-18%
27200 Student Transportation; Monitoring Services	\$0	\$574	\$1,233	\$433	N/A	-25%	-65%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$159,172	\$213,229	\$237,696	\$231,382	45%	9%	-3%
27400 Student Transportation; Purchase of School Buses	\$228,316	\$111,796	\$84,340	\$184,185	-19%	65%	118%
27500 Student Transportation; Insurance on Buses	\$40,199	\$30,210	\$21,514	\$42,541	6%	41%	98%
27900 Student Transportation; Other Student Transportation Services	\$20,453	\$16,088	\$23,206	\$22,504	10%	40%	-3%
31100 Food Services Operations; Service Area Direction	\$33,241	\$44,969	\$52,203	\$53,538	61%	19%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$288,471	\$400,237	\$623,548	\$449,233	56%	12%	-28%
31400 Food Services Operations; Food Purchases	\$311,555	\$416,912	\$559,404	\$530,360	70%	27%	-5%
31900 Other Food Services	\$2,732	\$3,412	\$5,251	\$1,863	-32%	-45%	-65%
Overhead and Operational Total	\$3,833,830	\$7,149,399	\$9,286,360	\$8,156,715	113%	14%	-12%
Nonoperational							
33200 Community Recreation	\$12,604	\$11,000	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$255,645	\$244,813	\$123,333	\$156,634	-39%	-36%	27%
33940 Child Care Services	\$190,447	\$108,992	\$95,289	\$116,635	-39%	7%	22%
33990 Other Community Services; Other	\$1,098	\$178,554	\$90,230	\$195,818	> 500%	10%	117%
43000 Facilities Acquisition and Construction; Professional Services	\$38,401	\$38,709	\$7,299	\$4,909	-87%	-87%	-33%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$284,063	\$310,049	\$0	\$47,743	-83%	-85%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,416	\$25,964	\$3,401	\$12,143	89%	-53%	257%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$36,085	\$4,604	\$46,757	\$110,645	207%	> 500%	137%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$317,565	\$341,173	\$0	\$67,221	-79%	-80%	N/A
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,232	\$471,437	\$142,164	\$7,500	-95%	-98%	-95%
51100 Debt Services; Principal on Debt; Bonds	\$165,000	\$200,000	\$79,923	\$13,708	-92%	-93%	-83%
52100 Debt Services; Interest on Debt; Bonds	\$72,458	\$43,390	\$3,438	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
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Frankton-Lapel Community Schs (5245)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52200 Debt Services; Interest on Debt; Temporary Loans	\$32,867	\$65,717	\$20,013	\$9,228	-72%	-86%	-54%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,545,000	\$4,332,000	\$4,797,000	\$4,899,144	93%	13%	2%
54200 Common School Fund; Principal	\$137,982	\$144,352	\$104,207	\$101,061	-27%	-30%	-3%
Nonoperational Total	\$4,238,862	\$6,520,754	\$5,513,053	\$5,742,389	35%	-12%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$102,310	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$750,990	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$59,801	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,597,047	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,442	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$130,980	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,643,571	\$0	\$0	\$0	N/A	N/A	N/A
Not Categorized							
60120 2007 Account Code - Transfer to Self Insurance	\$0	\$701,161	\$0	\$0	N/A	N/A	N/A
Not Categorized Total	\$0	\$701,161	\$0	\$0	N/A	N/A	N/A