

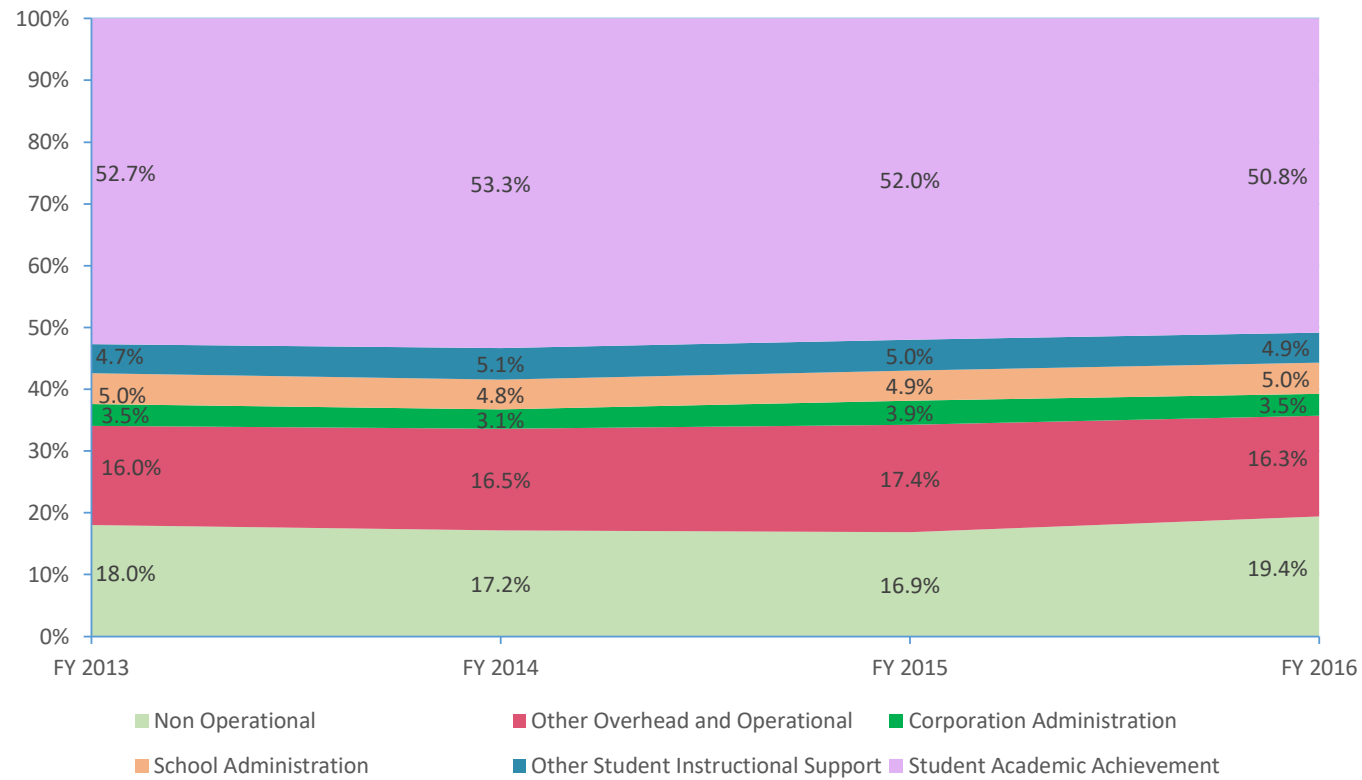
**School Corporation Expenditures by Account
Biannual Financial Report Data
Community Schools of Frankfort (1170)**

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	\$15,615,013	52.6%	\$17,839,591	51.0%	\$17,753,063	52.7%	\$17,301,617	53.3%	\$17,313,932	52.0%	\$16,936,985	50.8%
Student Instructional Support	\$2,786,600	9.4%	\$4,284,071	12.2%	\$3,266,153	9.7%	\$3,218,213	9.9%	\$3,285,324	9.9%	\$3,299,047	9.9%
Total	\$18,401,612	62.0%	\$22,123,662	63.2%	\$21,019,217	62.4%	\$20,519,829	63.3%	\$20,599,257	61.8%	\$20,236,031	60.7%

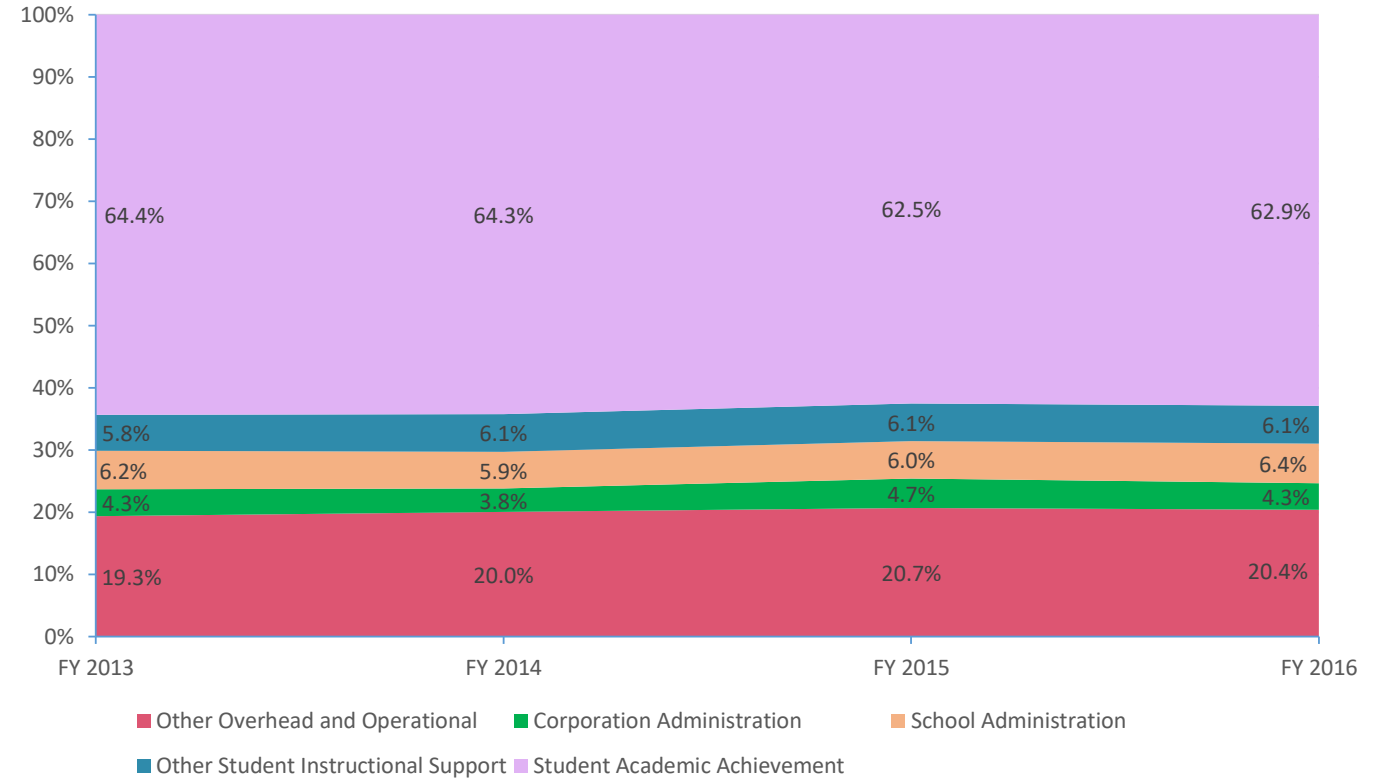
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,714,495	19.3%	\$6,471,806	18.5%	\$6,596,885	19.6%	\$6,352,973	19.6%	\$7,089,680	21.3%	\$6,611,379	19.8%
Non Operational	\$5,544,348	18.7%	\$6,385,946	18.3%	\$6,071,904	18.0%	\$5,565,521	17.2%	\$5,617,007	16.9%	\$6,467,295	19.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$11,258,843	38.0%	\$12,857,752	36.8%	\$12,668,789	37.6%	\$11,918,494	36.7%	\$12,706,687	38.2%	\$13,078,674	39.3%

Grand Total	\$29,660,455	\$34,981,414	\$33,688,006	\$32,438,323	\$33,305,944	\$33,314,705
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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
Community Schools of Frankfort (1170)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$73,260	\$120,816	\$718,226	\$641,127	775.1%	430.7%	-10.7%
11100	Regular Programs	Elementary	\$4,337,393	\$5,972,918	\$5,476,918	\$5,312,414	22.5%	-11.1%	-3.0%
11200	Regular Programs	Middle/Junior High	\$1,958,151	\$2,836,489	\$2,940,270	\$2,800,174	43.0%	-1.3%	-4.8%
11300	Regular Programs	High School	\$2,101,509	\$3,091,561	\$3,527,904	\$3,521,330	67.6%	13.9%	-0.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$12,771	\$13,477	\$23,190	\$7,957	-37.7%	-41.0%	-65.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$39,410	\$111,325	\$108,865	\$124,539	216.0%	11.9%	14.4%
11470	Regular Programs	Vocational Education - Business Education	\$44,244	\$65,653	\$75,727	\$74,771	69.0%	13.9%	-1.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$53,639	\$101,062	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$21,050	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$10,371	\$51,103	\$37,455	\$38,596	272.1%	-24.5%	3.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$62,251	\$117,387	\$129,603	\$119,251	91.6%	1.6%	-8.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$352,072	\$460,224	\$173,993	\$123,852	-64.8%	-73.1%	-28.8%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$268,226	\$506,772	\$399,468	\$374,155	39.5%	-26.2%	-6.3%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$162,627	\$0	\$0	\$0	-100.0%	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$191,787	\$61,506	\$68,422	\$67,563	-64.8%	9.8%	-1.3%
12350	Special Programs	Physical Impairment - Homebound	\$18,894	\$21,720	\$23,870	\$17,665	-6.5%	-18.7%	-26.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$179,223	\$376,428	\$311,123	\$303,725	69.5%	-19.3%	-2.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$190,090	\$50,285	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$397	\$10,465	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$844,171	\$1,031,690	\$1,136,207	\$1,134,078	34.3%	9.9%	-0.2%
12810	Special Programs	Special Education Preschool	\$174,608	\$365,616	\$178,944	\$201,603	15.5%	-44.9%	12.7%
12900	Special Programs	Other Special Programs	\$49,133	\$34,597	\$67,770	\$120,378	145.0%	247.9%	77.6%
13100	Adult/Continuing Education Programs	Instruction	\$84,982	\$117,662	\$154,335	\$147,112	73.1%	25.0%	-4.7%
13300	Adult/Continuing Education Programs	Occupational Programs	\$43,735	\$0	\$0	\$0	-100.0%	NA	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$169	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$32,466	\$37,811	\$166,783	\$110,997	241.9%	193.6%	-33.4%
16100	Remediation	Remediation Testing	\$7,900	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$286,094	\$255,690	\$49,642	\$52,859	-81.5%	-79.3%	6.5%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$48,425	\$110,729	\$105,453	\$139,820	188.7%	26.3%	32.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$164,039	\$219,653	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$960	\$0	\$0	NA	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$645	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$15,124	\$64,664	\$181,045	\$148,993	885.2%	130.4%	-17.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,364	\$929	\$7,619	\$6,993	195.8%	652.9%	-8.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$210,183	\$469,519	\$464,999	\$601,027	186.0%	28.0%	29.3%
22220	Instruction	Library/Media Services - School Library	\$327,037	\$403,530	\$355,715	\$323,645	-1.0%	-19.8%	-9.0%
22230	Instruction	Library/Media Services - Audiovisual	\$490	\$500	\$0	\$0	-100.0%	-100.0%	NA
22240	Instruction	Library/Media Services - Educational Television	\$538	\$555	\$390	\$642	19.4%	15.8%	64.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$202,206	\$0	\$0	NA	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$123,184	\$52,073	NA	NA	-57.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$92,837	\$122,334	NA	NA	31.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$264,517	\$554,091	\$213,976	\$247,312	-6.5%	-55.4%	15.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$340	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$50,000	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$700,574	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$13,384,899	\$17,839,591	\$17,313,932	\$16,936,985	26.5%	-5.1%	-2.2%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$264	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$403,607	\$608,622	\$543,859	\$538,771	33.5%	-11.5%	-0.9%
21230	Students	Guidance Services - Appraisal Services	\$0	\$2,845	\$0	\$0	NA	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	\$472	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$3,398	\$1,088	\$0	\$0	-100.0%	-100.0%	NA
21330	Students	Health Services - Dental Services	\$4,125	\$0	\$0	\$0	-100.0%	NA	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21340	Students	Health Services - Nurse Services	\$197,177	\$294,067	\$242,591	\$247,685	25.6%	-15.8%	2.1%
21410	Students	Psychological Services - Service Area Direction	\$0	\$296,399	\$0	\$0	NA	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$267,810	\$369,902	\$70,990	\$66,925	-75.0%	-81.9%	-5.7%
21430	Students	Psychological Services - Psychological Counseling	\$4,000	\$3,870	\$0	\$0	-100.0%	-100.0%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$282,093	\$364,062	\$341,494	NA	21.1%	-6.2%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$147,651	\$122,939	\$141,156	NA	-4.4%	14.8%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$199,428	\$100,938	\$97,988	NA	-50.9%	-2.9%
21810	Students	Special Ed. Administration - Service Area Direction	\$280,412	\$280,440	\$218,702	\$183,397	-34.6%	-34.6%	-16.1%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$1,604	\$260,878	\$0	\$0	-100.0%	-100.0%	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$591	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$1,193,306	\$1,535,516	\$1,620,653	\$1,681,630	40.9%	9.5%	3.8%
24900	School Administration	Other Support Services - School Admin.	\$1,288	\$1,009	\$0	\$0	-100.0%	-100.0%	NA
Student Instructional Support Total			\$2,357,199	\$4,284,071	\$3,285,324	\$3,299,047	40.0%	-23.0%	0.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$18,291	\$66,665	\$120,699	\$57,383	213.7%	-13.9%	-52.5%
23120	General Administration	Board of Education - Service Area Assistants	\$64,167	\$2,930	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$528	\$0	\$0	\$0	-100.0%	NA	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,275	\$1,608	\$3,249	\$4,555	100.2%	183.3%	40.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$329,555	\$284,934	\$357,586	\$360,526	9.4%	26.5%	0.8%
23220	General Administration	Executive Administration - Community Relations	\$50	\$0	\$0	\$0	-100.0%	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$21,081	\$62,954	\$24,743	\$7,472	-64.6%	-88.1%	-69.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$93,397	\$108,080	\$253,075	\$145,754	56.1%	34.9%	-42.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$212,577	\$233,621	\$275,169	\$248,289	16.8%	6.3%	-9.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$354	\$30,749	\$18,525	\$0	-100.0%	-100.0%	-100.0%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$250	\$1,740	\$400	\$400	60.0%	-77.0%	0.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$3,468	\$5,133	\$4,814	\$4,841	39.6%	-5.7%	0.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$3,738	\$13,135	\$11,850	NA	217.0%	-9.8%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$3,285	\$3,340	\$1,850	\$0	-100.0%	-100.0%	-100.0%
25750	Central Services	Personnel Services - Health Services	\$1,121	\$945	\$402	\$141	-87.4%	-85.1%	-64.9%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$307,757	\$225,499	\$288,110	NA	-6.4%	27.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$50,000	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$358	\$445	\$236	NA	-34.1%	-47.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,175,882	\$2,684,088	\$2,714,473	\$2,940,462	35.1%	9.6%	8.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,246	\$2,891	\$2,000	\$2,000	60.5%	-30.8%	0.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$176,323	\$147,064	\$232,722	\$154,168	-12.6%	4.8%	-33.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,276	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$27,376	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$75,285	\$16,909	\$13,837	\$21,403	-71.6%	26.6%	54.7%
26700	Operation and Maintenance of Plant Services	Insurance	\$153,348	\$141,397	\$184,341	\$180,028	17.4%	27.3%	-2.3%
27010	Student Transportation	Service Area Direction	\$30,891	\$39,453	\$265	(\$14,094)	-145.6%	-135.7%	-5412.5%
27100	Student Transportation	Vehicle Operation	\$370,630	\$496,724	\$476,316	\$389,209	5.0%	-21.6%	-18.3%
27200	Student Transportation	Monitoring Services	\$7,884	\$3,528	\$5,047	\$350	-95.6%	-90.1%	-93.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$236,288	\$250,047	\$392,390	\$147,094	-37.7%	-41.2%	-62.5%
27400	Student Transportation	Purchase of School Buses	\$177,752	\$270,467	\$162,458	\$0	-100.0%	-100.0%	-100.0%
27910	Student Transportation	Bus Driver Training	\$1,407	\$792	\$1,547	\$898	-36.2%	13.4%	-41.9%
31100	Food Services Operations	Service Area Direction	\$52,951	\$87,846	\$87,699	\$94,706	78.9%	7.8%	8.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$998,544	\$1,215,044	\$1,515,372	\$1,515,052	51.7%	24.7%	0.0%
31900	Food Services Operations	Other Food Services	\$25,828	\$1,004	\$1,622	\$548	-97.9%	-45.4%	-66.2%
Overhead and Operational Total			\$5,263,309	\$6,471,806	\$7,089,680	\$6,611,379	25.6%	2.2%	-6.7%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$10,522	\$9,179	\$43,820	\$32,000	204.1%	248.6%	-27.0%
33200	Category not Specified	Community Recreation	\$32	\$0	\$0	\$0	-100.0%	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
33300	Category not Specified	Civic Services	\$0	\$0	\$1,498	\$0	NA	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$282,601	\$335,610	\$403,960	\$382,575	35.4%	14.0%	-5.3%
33910	Other Community Services	High School Band Uniforms	\$2,096	\$4,234	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$382,926	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$4,673	\$3,430	\$140,262	\$117,362	2411.6%	3321.6%	-16.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,063,539	\$478,623	\$446,756	\$400,426	-80.6%	-16.3%	-10.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$122,389	\$122,389	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$7,200	\$11,400	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$455,811	\$1,139,216	\$410,507	\$413,344	-9.3%	-63.7%	0.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$14,260	\$95,687	\$55,102	\$4,231	-70.3%	-95.6%	-92.3%
51100	Principal on Debt	Bonds	\$730,000	\$1,570,000	\$2,155,000	\$2,880,117	294.5%	83.4%	33.6%
52100	Interest on Debt	Bonds	\$458,123	\$2,045,803	\$1,451,840	\$1,773,965	287.2%	-13.3%	22.2%
53200	Lease Rental	Equipment-Principal	\$61,359	\$0	\$0	\$0	-100.0%	NA	NA
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$12,101	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$874,302	\$570,375	\$508,263	\$463,275	-47.0%	-18.8%	-8.9%
Non Operational Total			\$5,481,935	\$6,385,946	\$5,617,007	\$6,467,295	18.0%	1.3%	15.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$91,046	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$16,005	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$35,444	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,267	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$803,152	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$158,537	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$168,114	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$20,462	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$53,283	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$9,453	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$8,046	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,991	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,053,552	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$202,762	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$205,507	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$29,606	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,350	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,127	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$959	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$237	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$222,731	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$41,518	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$33,116	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,849	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,173,113	\$0	\$0	\$0	NA	NA	NA