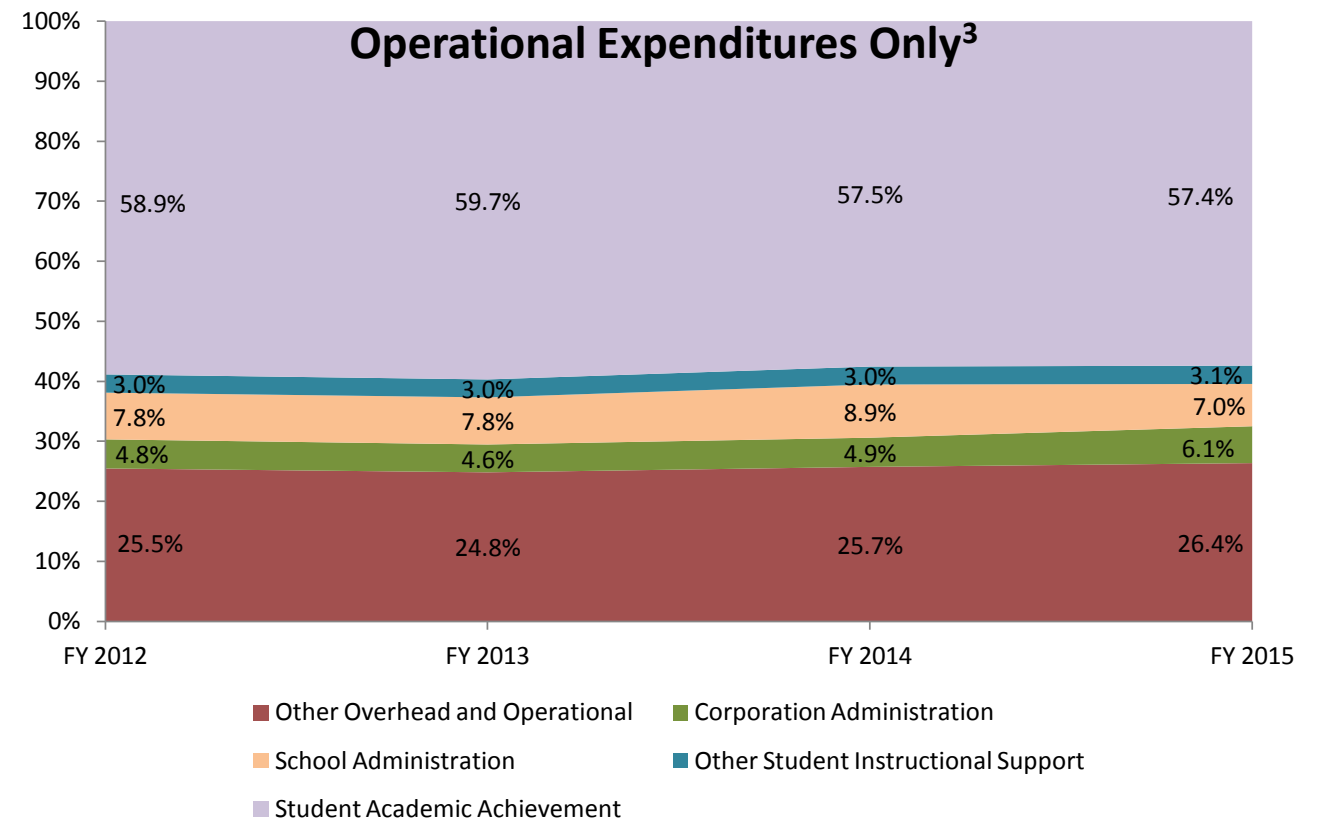
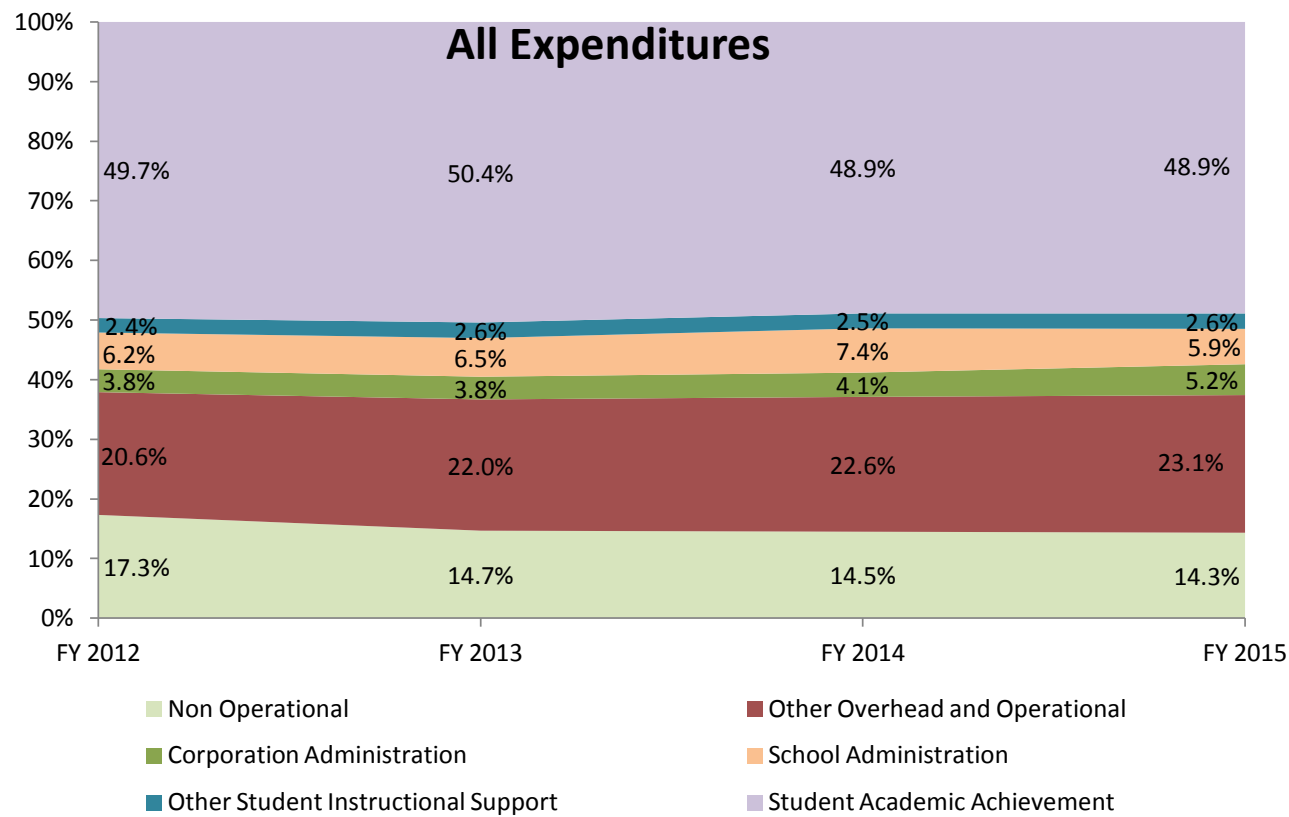


School Corporation Expenditures by Account
Biannual Financial Report Data
River Forest Community Sch Corp (4590)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,075,200	42.4%	\$8,460,735	51.4%	\$8,316,326	49.7%	\$8,512,888	50.4%	\$7,663,587	48.9%	\$7,784,112	48.9%
Student Instructional Support	\$1,073,687	6.4%	\$1,360,866	8.3%	\$1,437,503	8.6%	\$1,535,413	9.1%	\$1,557,403	9.9%	\$1,356,453	8.5%
Total	\$8,148,887	48.8%	\$9,821,601	59.7%	\$9,753,829	58.3%	\$10,048,301	59.5%	\$9,220,990	58.8%	\$9,140,564	57.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,773,203	22.6%	\$4,276,208	26.0%	\$4,090,761	24.4%	\$4,361,080	25.8%	\$4,183,753	26.7%	\$4,500,077	28.3%
Non Operational	\$4,760,222	28.5%	\$2,362,925	14.4%	\$2,899,328	17.3%	\$2,477,404	14.7%	\$2,272,667	14.5%	\$2,280,425	14.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,533,425	51.2%	\$6,639,133	40.3%	\$6,990,089	41.7%	\$6,838,483	40.5%	\$6,456,420	41.2%	\$6,780,502	42.6%

Grand Total	\$16,682,312	\$16,460,734	\$16,743,918	\$16,886,784	\$15,677,410	\$15,921,066
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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
River Forest Community Sch Corp (4590)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$355,370	\$379,829	\$397,310	NA	11.8%	4.6%				
11100 Regular Programs Elementary	\$2,275,075	\$3,311,063	\$2,939,234	\$3,100,869	36.3%	-6.3%	5.5%				
11200 Regular Programs Middle/Junior High	\$14,381	\$0	\$0	\$0	NA	NA	NA				
11300 Regular Programs High School	\$1,534,149	\$2,298,323	\$2,287,500	\$2,419,550	57.7%	5.3%	5.8%				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$80,998	\$69,390	\$52,337	NA	-35.4%	-24.6%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$16,059	\$27,029	\$29,184	\$36,362	126.4%	34.5%	24.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$5,277	\$1,011	\$338	\$183	-96.5%	-81.9%	-45.9%				
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$40,186	\$62,423	\$861	\$1,023	-97.5%	-98.4%	18.8%				
12350 Special Programs Physical Impairment - Homebound	\$17,195	\$17,850	\$1,825	\$2,743	-84.0%	-84.6%	50.3%				
12520 Special Programs Culturally Different - Compensatory	\$0	\$569	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$32,918	\$33,094	\$0	\$65	-99.8%	-99.8%	NA				
12710 Special Programs Equal Opportunity At Risk	\$36,925	\$122,670	\$98,926	\$61,317	66.1%	-50.0%	-38.0%				
12900 Special Programs Other Special Programs	\$43,039	\$130,952	\$187,516	\$222,813	417.7%	70.1%	18.8%				
14100 Summer School Programs Elementary	\$27,493	\$52,711	\$30,822	\$17,154	-37.6%	-67.5%	-44.3%				
14200 Summer School Programs Middle/Junior High School	\$4,911	\$5,095	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$8,246	\$17,616	\$12,194	\$7,518	-8.8%	-57.3%	-38.3%				
16100 Remediation Remediation Testing	\$43,615	\$21,224	\$14,508	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$24,546	\$0	\$0	\$0	NA	NA	NA				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$756,516	\$805,320	\$853,097	\$785,617	3.8%	-2.4%	-7.9%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$114,614	\$12,601	\$62,468	NA	-45.5%	395.8%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$49,939	\$61,653	\$25,768	\$25,086	-49.8%	-59.3%	-2.6%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$26,212	\$0	\$1,431	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$32,500	(\$25,705)	NA	NA	-179.1%				
22220 Instruction Library/Media Services - School Library	\$174,483	\$218,589	\$203,369	\$197,096	13.0%	-9.8%	-3.1%				
22230 Instruction Library/Media Services - Audiovisual	\$5,283	\$3,570	\$1,313	\$4,648	-12.0%	30.2%	254.1%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$8,047	\$10,628	\$7,694	\$5,384	-33.1%	-49.3%	-30.0%				
22290 Instruction Library/Media Services - Other Educational Media Services	\$5,073	\$2,910	\$5,407	\$5,421	6.9%	86.3%	0.3%				
22360 Instruction Instruc. Related Tech. - Network Support	\$157,207	\$449,303	\$261,425	\$277,399	76.5%	-38.3%	6.1%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$38,102	\$45,789	\$74,227	NA	94.8%	62.1%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$137,663	\$218,049	\$161,067	\$53,229	-61.3%	-75.6%	-67.0%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$274,048	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$5,718,485	\$8,460,735	\$7,663,587	\$7,784,112	36.1%	-8.0%	1.6%
Student Instructional Support											
21140 Students Attend. & Social Work Serv. - Pupil Accounting	\$20,942	\$16,820	\$3,858	\$5,466	-73.9%	-67.5%	41.7%				
21220 Students Guidance Services - Counseling Services	\$103,435	\$248,030	\$248,525	\$261,156	152.5%	5.3%	5.1%				
21250 Students Guidance Services - Records Maintenance	\$778	\$50	\$0	\$0	NA	NA	NA				
21320 Students Health Services - Medical Services	\$4,960	\$4,767	\$4,858	\$6,643	33.9%	39.4%	36.8%				
21340 Students Health Services - Nurse Services	\$70,933	\$118,823	\$135,584	\$137,740	94.2%	15.9%	1.6%				
21420 Students Psychological Services - Psychological Testing	\$5,793	\$24,360	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$535,011	\$850,586	\$1,072,845	\$876,343	63.8%	3.0%	-18.3%				
24900 School Administration Other Support Services - School Admin.	\$69,321	\$97,429	\$91,733	\$69,105	-0.3%	-29.1%	-24.7%				
Student Instructional Support Total					\$811,175	\$1,360,866	\$1,557,403	\$1,356,453	67.2%	-0.3%	-12.9%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$22,554	\$49,046	\$27,634	\$29,158	29.3%	-40.5%	5.5%				
23150 General Administration Board of Education - Legal Services	\$15,749	\$19,509	\$20,562	\$15,637	-0.7%	-19.8%	-24.0%				
23160 General Administration Board of Education - Promotion Expenses	\$1,198	\$1,942	\$1,071	\$3,007	151.0%	54.9%	180.6%				
23190 General Administration Board of Education - Other Governing Body Services	\$2,009	\$0	\$1,100	\$446	-77.8%	NA	-59.5%				
23210 General Administration Executive Administration - Office of The Superintendent	\$222,735	\$362,197	\$426,724	\$415,535	86.6%	14.7%	-2.6%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$5,975	\$9,285	\$5,836	\$7,836	31.1%	-15.6%	34.3%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$0	\$12,804	\$20,350	\$115,465	NA	801.8%	467.4%				

School Corporation Expenditures by Account
Biannual Financial Report Data
River Forest Community Sch Corp (4590)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
25130	Central Services	Fiscal Services - Budgeting	\$42,993	\$62,313	\$77,052	\$107,972	151.1%	73.3%	40.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$299,647	\$13	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$28,869	\$70,325	\$50,436	\$57,249	98.3%	-18.6%	13.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$8,393	\$8,839	\$7,752	\$9,433	12.4%	6.7%	21.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$1,547	\$0	\$61,864	NA	3899.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$40	\$0	\$0	\$70	75.0%	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$45,402	\$79,534	\$81,388	\$97,466	114.7%	22.5%	19.8%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,110,824	\$1,894,713	\$1,673,220	\$1,822,842	64.1%	-3.8%	8.9%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$43,040	\$9,227	\$45,438	\$9,051	-79.0%	-1.9%	-80.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$16,431	\$21,571	\$15,261	\$145,223	783.8%	573.2%	851.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$874	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$109,868	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$12,942	\$14,092	\$10,087	\$9,952	-23.1%	-29.4%	-1.3%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$148,892	\$82,440	\$69,690	\$94,381	-36.6%	14.5%	35.4%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$101,913	\$152,643	\$168,712	\$133,275	30.8%	-12.7%	-21.0%
27010	Student Transportation	Service Area Direction	\$61,051	\$80,764	\$89,458	\$79,025	29.4%	-2.2%	-11.7%
27100	Student Transportation	Vehicle Operation	\$152,092	\$221,748	\$211,145	\$209,259	37.6%	-5.6%	-0.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$110,454	\$189,350	\$164,104	\$205,423	86.0%	8.5%	25.2%
27400	Student Transportation	Purchase of School Buses	\$60,103	\$163,192	\$86,399	\$83,220	38.5%	-49.0%	-3.7%
27500	Student Transportation	Insurance on Buses	\$14,913	\$112	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$84,536	\$57,906	\$25,386	\$16,684	-80.3%	-71.2%	-34.3%
31100	Food Services Operations	Service Area Direction	\$41,241	\$93,028	\$69,872	\$86,928	110.8%	-6.6%	24.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$193,092	\$312,779	\$415,975	\$241,150	24.9%	-22.9%	-42.0%
31400	Food Services Operations	Food Purchases	\$326,792	\$282,650	\$330,601	\$342,343	4.8%	21.1%	3.6%
31900	Food Services Operations	Other Food Services	\$37,557	\$22,639	\$88,499	\$100,184	166.7%	342.5%	13.2%
Overhead and Operational Total			\$3,322,180	\$4,276,208	\$4,183,753	\$4,500,077	35.5%	5.2%	7.6%
Non Operational									
33200	Category not Specified	Community Recreation	\$3,947	\$3,503	\$4,977	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$78	\$4,100	\$2,107	\$7,630	9682.2%	86.1%	262.1%
33400	Category not Specified	Athletic Coaches	\$155,167	\$290,039	\$275,780	\$195,435	26.0%	-32.6%	-29.1%
33990	Other Community Services	Other	\$26,124	\$42,569	\$49,940	\$87,907	236.5%	106.5%	76.0%
43000	Category not Specified	Professional Services	\$31,259	\$0	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$3,821,968	\$76,260	\$7,881	\$153,740	-96.0%	101.6%	1850.7%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$63,000	\$8,761	NA	NA	-86.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$82,608	\$36,362	\$161,175	\$20,411	-75.3%	-43.9%	-87.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$25,263	\$10,486	\$17,246	\$14,365	-43.1%	37.0%	-16.7%
51100	Principal on Debt	Bonds	\$40,439	\$47,703	\$30,000	\$40,000	-1.1%	-16.1%	33.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$33,452	\$0	\$0	\$112,442	236.1%	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$10,852	\$9,197	NA	NA	-15.3%
52200	Interest on Debt	Temporary Loans	\$58,993	\$129,592	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$341,903	\$150,000	\$185,000	\$197,000	-42.4%	31.3%	6.5%
53150	Lease Rental	Buildings-Interest	\$0	\$49,273	\$16,411	\$6,529	NA	-86.7%	-60.2%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$6,766	\$38,089	\$40,962	\$40,962	505.4%	7.5%	0.0%
54150	Advancements and Obligations	Veterans' Memorial Fund - Interest	\$0	\$5,610	\$4,643	\$4,233	NA	-24.5%	-8.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$71,410	\$789,749	\$845,718	\$899,434	1159.5%	13.9%	6.4%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$684,864	\$554,385	\$481,907	NA	-29.6%	-13.1%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$4,728	\$2,589	\$471	NA	-90.0%	-81.8%
Non Operational Total			\$4,699,376	\$2,362,925	\$2,272,667	\$2,280,425	-51.5%	-3.5%	0.3%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$63,430	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$11,259	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
River Forest Community Sch Corp (4590)

							Percent Change			
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Overhead and Operational		\$35,130	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational		\$2,607	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement		\$297,177	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support		\$57,929	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational		\$94,764	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$13,528	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement		\$12,930	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support		\$2,603	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational		\$7,937	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational		\$751	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$976,380	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$189,304	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$311,596	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$43,621	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement		\$6,797	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support		\$1,417	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational		\$1,596	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational		\$339	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$2,131,095	\$0	\$0	\$0	NA	NA	NA