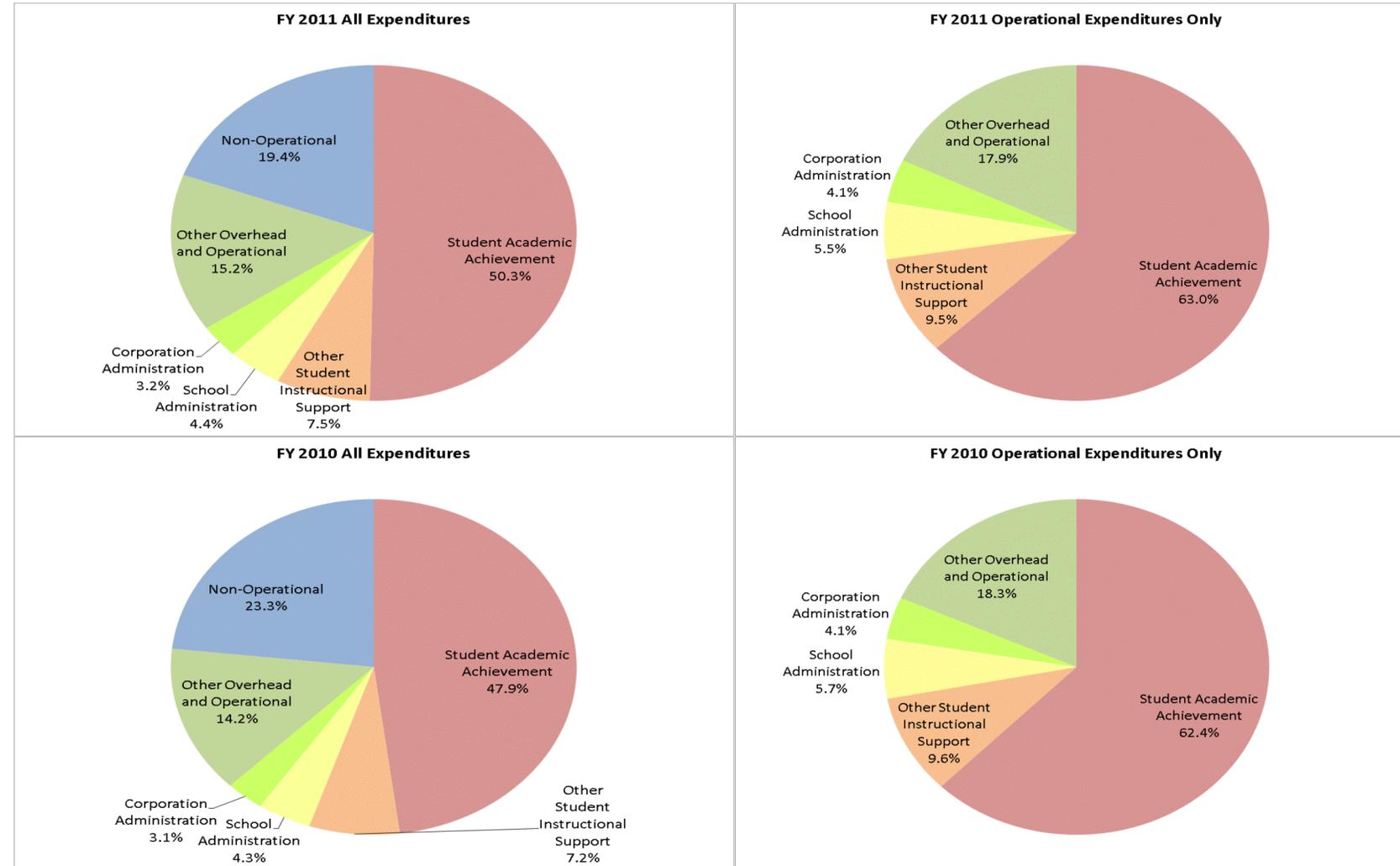


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Community Schools of Frankfort (1170)**

Community Schools of Frankfort (1170)

| Student Instructional Category | FY01 % of Total | | FY06 % of Total | | FY10 % of Total | | FY11 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2001 | Exp | FY 2006 | Exp | FY 2010 | Exp | FY 2011 | Exp |
| Student Academic Achievement | \$12,727,289 | 55.0% | \$15,615,013 | 52.6% | \$17,547,834 | 47.9% | \$17,121,488 | 50.3% |
| Student Instructional Support | \$2,048,275 | 8.8% | \$2,786,600 | 9.4% | \$4,215,112 | 11.5% | \$4,046,235 | 11.9% |
| Overhead and Operational | \$4,401,734 | 19.0% | \$5,714,495 | 19.3% | \$6,322,508 | 17.3% | \$6,264,703 | 18.4% |
| Nonoperational | \$3,982,258 | 17.2% | \$5,544,348 | 18.7% | \$8,516,291 | 23.3% | \$6,595,805 | 19.4% |
| Grand Total | \$23,159,557 | | \$29,660,455 | | \$36,601,745 | | \$34,028,232 | |

| | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 63.8% | 62.0% | 59.5% | 62.2% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Community Schools of Frankfort (1170)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | | \$73,260 | \$139,218 | \$142,521 | | 95% | 2% |
| | 11100 Regular Programs; Elementary | \$3,968,809 | \$4,337,393 | \$5,845,051 | \$6,163,255 | 55% | 42% | 5% |
| | 11200 Regular Programs; Middle/Junior High | \$1,942,357 | \$1,958,151 | \$2,869,335 | \$2,875,813 | 48% | 47% | 0% |
| | 11300 Regular Programs; High School | \$2,137,721 | \$2,101,509 | \$3,316,131 | \$3,379,826 | 58% | 61% | 2% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$25,600 | | | | -100% | | |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | | \$12,771 | \$9,801 | \$20,618 | | 61% | 110% |
| | 11450 Vocational Education; Consumer and Homemaking | \$35,414 | \$39,410 | \$102,076 | \$114,264 | 223% | 190% | 12% |
| | 11470 Vocational Education; Business Education | \$27,925 | \$44,244 | \$67,481 | \$70,622 | 153% | 60% | 5% |
| | 11480 Vocational Education; Industrial Education A | \$43,306 | \$53,639 | \$105,367 | \$76,898 | 78% | 43% | -27% |
| | 11590 Other Vocational Education Programs | | \$21,050 | | | | -100% | |
| | 11630 Regular Programs; Alternative Education Programs; High School | | \$10,371 | \$48,029 | \$38,968 | | 276% | -19% |
| | 12110 Gifted And Talented; Gifted and Talented | \$42,705 | \$62,251 | \$116,415 | \$120,054 | 181% | 93% | 3% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$310,907 | \$352,072 | \$520,651 | \$511,767 | 65% | 45% | -2% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$192,540 | \$268,226 | \$395,499 | \$384,843 | 100% | 43% | -3% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$36,604 | \$162,627 | | | -100% | -100% | |
| | 12340 Physical Impairment; Hearing Impairment | \$28,034 | \$191,787 | \$75,026 | \$79,122 | 182% | -59% | 5% |
| | 12350 Physical Impairment; Homebound | \$17,014 | \$18,894 | \$14,854 | \$24,275 | 43% | 28% | 63% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | | \$179,223 | \$378,159 | \$383,763 | | 114% | 1% |
| | 12510 Culturally Different; Communication Disorders | \$128,937 | \$190,090 | -\$4,050 | | -100% | -100% | |
| | 12520 Culturally Different; Compensatory | | \$397 | | | | -100% | |
| | 12610 Learning Disability | \$580,442 | \$844,171 | \$964,765 | \$902,679 | 56% | 7% | -6% |
| | 12810 Special Education Preschool | \$128,429 | \$174,608 | \$357,468 | \$297,468 | 132% | 70% | -17% |
| | 12900 Other Special Programs | \$20,437 | \$49,133 | \$35,017 | \$32,565 | 59% | -34% | -7% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$85,552 | \$84,982 | \$108,495 | \$91,981 | 8% | 8% | -15% |
| | 13300 Adult/Continuing Education Programs; Occupational Programs | | \$43,735 | | | | -100% | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$9,000 | \$169 | | | -100% | -100% | |
| | 14100 Summer School Programs; Elementary | \$49,609 | | | | -100% | | |
| | 14200 Summer School Programs; Middle/Junior High School | \$166 | | | | -100% | | |
| | 14300 Summer School Programs; High School | \$18,187 | \$32,466 | \$42,710 | \$40,979 | 125% | 26% | -4% |
| | 16100 Remediation Testing | \$42,228 | \$7,900 | | | -100% | -100% | |
| | 16200 Preventive Remediation | | \$286,094 | \$230,518 | \$70,502 | | -75% | -69% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | | | \$8,000 | | | | -100% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$93,098 | \$48,425 | \$103,755 | \$38,471 | -59% | -21% | -63% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$125,867 | \$164,039 | \$216,335 | \$167,118 | 33% | 2% | -23% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | | | \$1,486 | | | | -100% |
| | 17900 Payments to Other Governmental Units Within State; Other | | \$645 | | | | -100% | |
| | 22110 Improvement of Instruction; Service Area Direction | \$24,676 | \$15,124 | \$80,647 | \$105,526 | 328% | > 500% | 31% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$14,362 | \$2,364 | \$6,065 | \$2,860 | -80% | 21% | -53% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$497 | \$210,183 | \$635,415 | \$521,609 | > 500% | 148% | -18% |
| | 22220 Library/Media Services; School Library | \$315,077 | \$327,037 | \$395,379 | \$381,372 | 21% | 17% | -4% |
| | 22230 Library/Media Services; Audiovisual | \$13,967 | \$490 | \$355 | | -100% | -100% | -100% |
| | 22240 Library/Media Services; Educational Television | \$1,029 | \$538 | \$829 | \$476 | -54% | -11% | -43% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | | | \$93,194 | | | | -100% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$169,081 | \$264,517 | \$244,203 | \$81,273 | -52% | -69% | -67% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,551 | \$340 | | | -100% | -100% | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | | \$50,000 | \$24,157 | | | -100% | -100% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$328,807 | \$700,574 | | | | | |
| Student Academic Achievement Total | | \$10,960,936 | \$13,384,899 | \$17,547,834 | \$17,121,488 | 56% | 28% | -2% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | | | \$5,048 | \$147 | | | -97% |
| | 21220 Guidance Services; Counseling Services | \$382,606 | \$403,607 | \$587,647 | \$619,028 | 62% | 53% | 5% |
| | 21230 Guidance Services; Appraisal Services | | | \$4,250 | \$3,940 | | | -7% |
| | 21290 Guidance Services; Other Guidance Services | \$6,663 | \$472 | | | -100% | -100% | |
| | 21320 Health Services; Medical Services | \$925 | \$3,398 | \$585 | | -100% | -100% | -100% |
| | 21330 Health Services; Dental Services | | \$4,125 | \$75 | | | -100% | -100% |
| | 21340 Health Services; Nurse Services | \$162,722 | \$197,177 | \$245,729 | \$195,418 | 20% | -1% | -20% |
| | 21390 Health Services; Other Health Services | \$2,649 | | | | -100% | | |
| | 21410 Psychological Services; Service Area Direction | | | \$327,790 | \$355,468 | | | 8% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Community Schools of Frankfort (1170)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 21420 Psychological Testing | \$118,080 | \$267,810 | \$273,391 | \$240,056 | 103% | -10% | -12% |
| | 21430 Psychological Counseling | | \$4,000 | \$3,765 | \$8,985 | | 125% | 139% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | | | \$333,884 | \$360,900 | | | 8% |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | | | \$171,402 | \$153,436 | | | -10% |
| | 21720 Physical Therapy Services; Physical Therapy Services | | | \$149,424 | \$121,434 | | | -19% |
| | 21810 Special Education Administration; Service Area Direction | \$218,627 | \$280,412 | \$234,013 | \$229,583 | 5% | -18% | -2% |
| | 21890 Special Education Administration; Other Special Education Administration | | \$1,604 | \$305,178 | \$276,291 | | > 500% | -9% |
| | 24100 Office of The Principal | \$847,758 | \$1,193,306 | \$1,572,930 | \$1,481,549 | 75% | 24% | -6% |
| | 24900 Other Support Services, School Administration | \$26,230 | \$1,288 | | | -100% | -100% | |
| Student Instructional Support Total | | \$1,766,261 | \$2,357,199 | \$4,215,112 | \$4,046,235 | 129% | 72% | -4% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | | \$18,291 | \$46,920 | \$82,024 | | 348% | 75% |
| | 23120 Board of Education; Service Area Assistants | \$44,747 | \$64,167 | \$2,118 | \$4,358 | -90% | -93% | 106% |
| | 23150 Board of Education; Legal Services | \$648 | \$528 | | | -100% | -100% | |
| | 23160 Board of Education; Promotion Expenses | \$3,288 | \$2,275 | \$3,879 | \$2,163 | -34% | -5% | -44% |
| | 23210 Executive Administration; Office of The Superintendent | \$207,838 | \$329,555 | \$345,878 | \$311,398 | 50% | -6% | -10% |
| | 23220 Executive Administration; Community Relations | | \$50 | | | | -100% | |
| | 23290 Executive Administration; Other Executive Administration Services | \$20,739 | \$21,081 | \$63,114 | \$58,983 | 184% | 180% | -7% |
| | 25110 Fiscal Services; Office of The Business Manager | \$49,635 | \$93,397 | \$114,020 | \$107,989 | 118% | 16% | -5% |
| | 25160 Fiscal Services; Financial Accounting | \$172,265 | \$212,577 | \$207,395 | \$194,977 | 13% | -8% | -6% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$395 | \$354 | \$8,402 | \$3,272 | > 500% | > 500% | -61% |
| | 25192 Other Fiscal Services; Petty Cash | \$250 | \$250 | \$1,150 | \$1,150 | 360% | 360% | 0% |
| | 25193 Other Fiscal Services; Printed Forms | \$5,426 | \$3,468 | \$6,220 | \$4,308 | -21% | 24% | -31% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | | | \$5,468 | \$12,141 | | | 122% |
| | 25199 Other Fiscal Services; Other | | | | \$18,000 | | | |
| | 25400 Planning, Research, Development and Evaluation | \$3,600 | \$3,285 | \$1,625 | \$3,525 | -2% | 7% | 117% |
| | 25750 Personnel Services; Health Services | \$140 | \$1,121 | \$450 | | -100% | -100% | -100% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | | | \$318,762 | \$292,959 | | | -8% |
| | 25920 Ditch Assessments | | | \$404 | \$846 | | | 109% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,808,355 | \$2,175,882 | \$2,567,823 | \$2,516,228 | 39% | 16% | -2% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$57 | \$1,246 | \$2,360 | \$1,803 | > 500% | 45% | -24% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$69,298 | \$176,323 | \$115,458 | \$105,497 | 52% | -40% | -9% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$584 | \$1,276 | | | | | |
| | 26499 2007 Account Code - Other | | \$27,376 | | | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$28,222 | \$75,285 | \$16,166 | \$25,191 | -11% | -67% | 56% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$67,598 | \$153,348 | \$329,854 | \$153,930 | 128% | 0% | -53% |
| | 27010 Student Transportation; Service Area Direction | \$54,606 | \$30,891 | \$39,493 | \$39,707 | -27% | 29% | 1% |
| | 27100 Student Transportation; Vehicle Operation | \$266,056 | \$370,630 | \$485,776 | \$476,082 | 79% | 28% | -2% |
| | 27200 Student Transportation; Monitoring Services | \$5,055 | \$7,884 | \$8,005 | \$8,324 | 65% | 6% | 4% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$142,718 | \$236,288 | \$276,611 | \$284,435 | 99% | 20% | 3% |
| | 27400 Student Transportation; Purchase of School Buses | \$109,685 | \$177,752 | \$83,159 | \$283,119 | 158% | 59% | 240% |
| | 27500 Student Transportation; Insurance on Buses | \$36,787 | | | | -100% | | |
| | 27700 Student Transportation; Contracted Transportation Services | | | | \$1,000 | | | |
| | 27900 Student Transportation; Other Student Transportation Services | \$18,762 | | | | -100% | | |
| | 27910 Student Transportation; Bus Driver Training | | \$1,407 | \$413 | \$2,653 | | 89% | > 500% |
| | 31100 Food Services Operations; Service Area Direction | \$33,919 | \$52,951 | \$87,413 | \$90,741 | 168% | 71% | 4% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$897,182 | \$998,544 | \$1,183,507 | \$1,177,115 | 31% | 18% | -1% |
| | 31900 Other Food Services | \$28,583 | \$25,828 | \$667 | \$786 | -97% | -97% | 18% |
| Overhead and Operational Total | | \$4,076,437 | \$5,263,309 | \$6,322,508 | \$6,264,703 | 54% | 19% | -1% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$175 | \$10,522 | \$8,450 | \$9,794 | > 500% | -7% | 16% |
| | 33200 Community Recreation | | \$32 | | | | -100% | |
| | 33400 Athletic Coaches | \$249,405 | \$282,601 | \$342,694 | \$347,438 | 39% | 23% | 1% |
| | 33910 High School Band Uniforms | \$5,374 | \$2,096 | \$2,576 | | -100% | -100% | -100% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | | \$382,926 | | | | -100% | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$19,426 | \$4,673 | \$4,180 | \$1,595 | -92% | -66% | -62% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$166,629 | | | | -100% | | |
| | 45100 Building Acquisition, Construction and Improvements | \$1,535,580 | \$2,063,539 | \$271,683 | \$677,847 | -56% | -67% | 149% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | | \$122,389 | \$122,389 | \$122,389 | | 0% | 0% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Community Schools of Frankfort (1170)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | | \$7,200 | \$7,800 | \$7,800 | | 8% | 0% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$163,457 | \$455,811 | \$504,605 | \$507,966 | 211% | 11% | 1% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$76,942 | \$14,260 | \$608,580 | \$644,778 | > 500% | > 500% | 6% |
| | 51100 Debt Services; Principal on Debt; Bonds | | \$730,000 | \$1,650,000 | \$1,745,000 | | 139% | 6% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | | | \$2,457,517 | | | | -100% |
| | 52100 Debt Services; Interest on Debt; Bonds | | \$458,123 | \$1,980,743 | \$1,897,437 | | 314% | -4% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$794,311 | | | | -100% | | |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | | \$61,359 | | | | -100% | |
| | 54100 Veterans' Memorial Fund; Principal | \$13,845 | \$12,101 | | | -100% | -100% | |
| | 54200 Common School Fund; Principal | \$833,557 | \$874,302 | \$555,075 | \$633,761 | -24% | -28% | 14% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$77,279 | | | | -100% | | |
| | 60700 Nonprogramed Charges; Scholarships | \$842 | | | | -100% | | |
| Nonoperational Total | | \$3,936,822 | \$5,481,935 | \$8,516,291 | \$6,595,805 | 68% | 20% | -23% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$140,253 | \$144,761 | | | | | |
| | 26492 2007 Account Code - Social Security | \$1,014,568 | \$1,150,264 | | | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$64,627 | \$72,774 | | | | | |
| | 26494 2007 Account Code - Group Insurance | \$981,740 | \$1,491,426 | | | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,377 | \$8,673 | | | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$216,535 | \$305,214 | | | | | |
| Prorated By Fund Total | | \$2,419,100 | \$3,173,113 | | | | | |