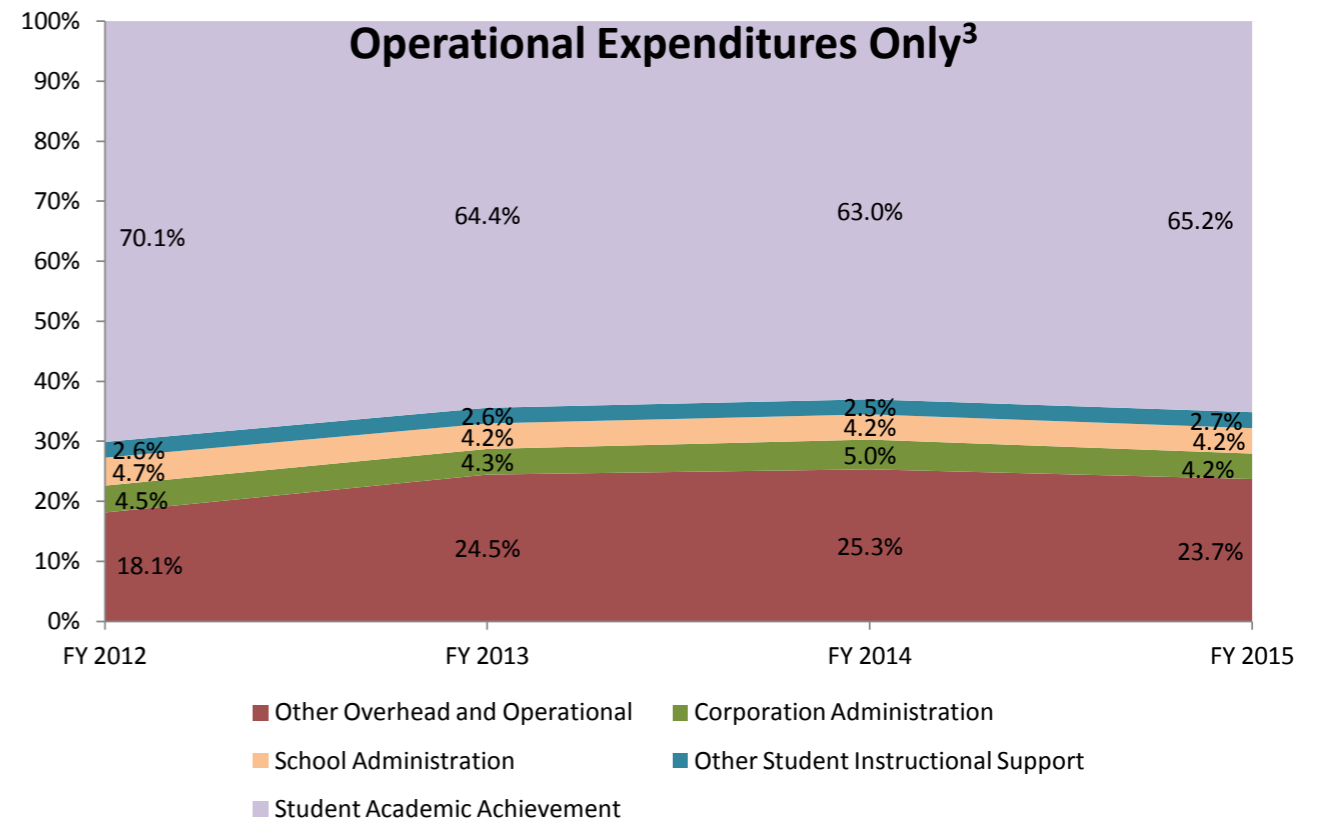
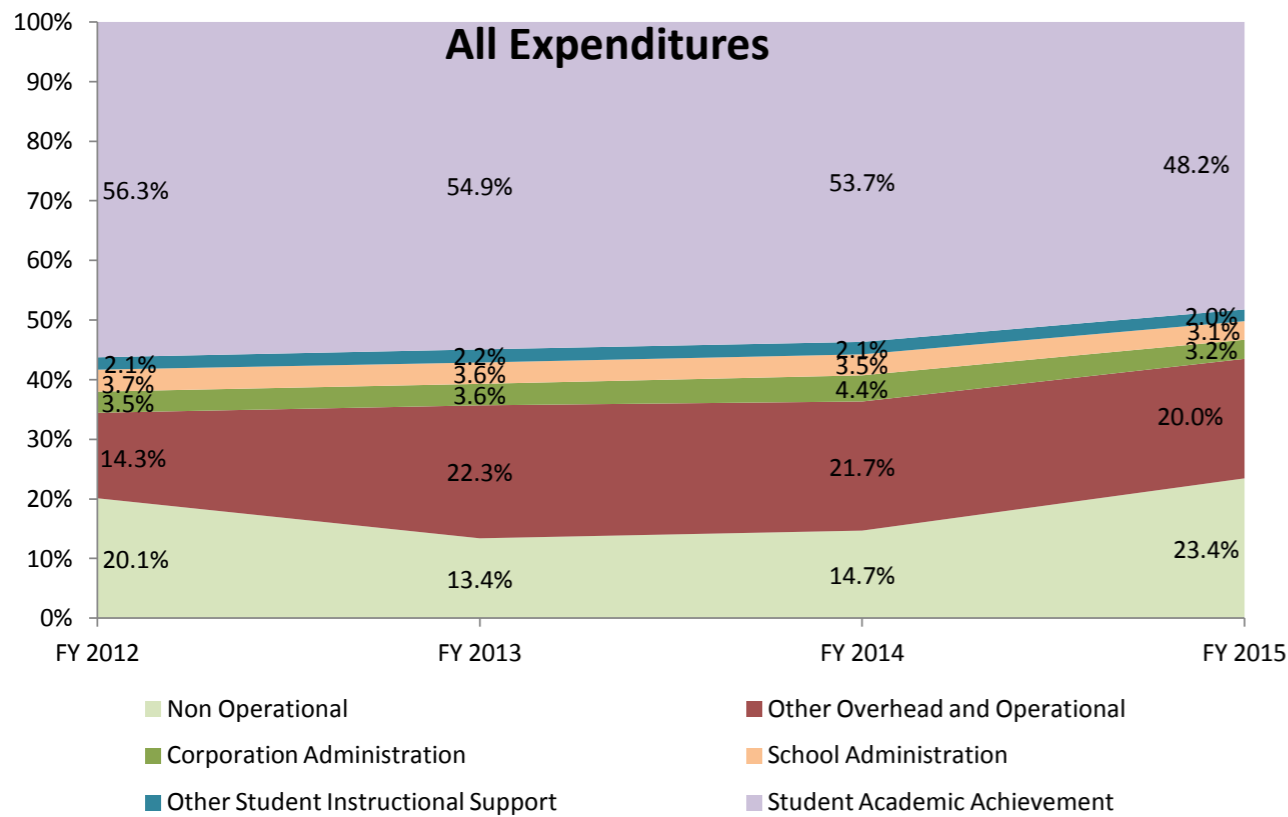


School Corporation Expenditures by Account
Biannual Financial Report Data
Eastern Pulaski Com Sch Corp (6620)

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	\$9,582,061	56.8%	\$7,432,742	58.7%	\$6,894,257	56.3%	\$6,579,273	54.9%	\$6,059,597	53.7%	\$6,522,199	48.2%
Student Instructional Support	\$826,593	4.9%	\$532,800	4.2%	\$705,775	5.8%	\$692,710	5.8%	\$634,380	5.6%	\$686,785	5.1%
Total	\$10,408,654	61.7%	\$7,965,542	62.9%	\$7,600,032	62.0%	\$7,271,983	60.7%	\$6,693,977	59.3%	\$7,208,984	53.3%

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	\$2,567,161	15.2%	\$3,030,196	23.9%	\$2,192,260	17.9%	\$3,102,921	25.9%	\$2,940,580	26.0%	\$3,143,809	23.2%
Non Operational	\$3,881,416	23.0%	\$1,669,407	13.2%	\$2,464,148	20.1%	\$1,604,196	13.4%	\$1,657,933	14.7%	\$3,170,877	23.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,448,577	38.3%	\$4,699,602	37.1%	\$4,656,408	38.0%	\$4,707,117	39.3%	\$4,598,514	40.7%	\$6,314,686	46.7%

Grand Total	\$16,857,231	\$12,665,145	\$12,256,440	\$11,979,100	\$11,292,490	\$13,523,670
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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
Eastern Pulaski Com Sch Corp (6620)

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	\$28,819	\$31,852	\$302,074	\$350,469	1116.1%	1000.3%	16.0%	
11100 Regular Programs	Elementary	\$1,858,564	\$2,572,210	\$2,014,369	\$2,334,829	25.6%	-9.2%	15.9%	
11200 Regular Programs	Middle/Junior High	\$988,608	\$1,391,490	\$1,035,024	\$1,264,865	27.9%	-9.1%	22.2%	
11300 Regular Programs	High School	\$1,153,055	\$1,769,799	\$1,353,285	\$1,554,833	34.8%	-12.1%	14.9%	
11350 Regular Programs	High School - Academic Honors Diploma	\$21,600	\$0	\$0	\$0	NA	NA	NA	
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$36,179	\$13,573	\$0	NA	NA	NA	
11420 Regular Programs	Vocational Education - Agriculture B	\$42,174	\$50,087	\$44,249	\$51,926	23.1%	3.7%	17.3%	
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$114,397	\$126,295	\$110,750	\$112,709	-1.5%	-10.8%	1.8%	
11490 Regular Programs	Vocational Education - Industrial Education B	\$115,575	\$131,545	\$52,809	\$64,630	-44.1%	-50.9%	22.4%	
11630 Regular Programs	Alternative Education Programs - High School	\$1,203	\$0	\$0	\$0	NA	NA	NA	
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$480	\$30,996	\$11,646	\$38,523	7927.2%	24.3%	230.8%	
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$5,965	\$960	NA	NA	-83.9%	
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$0	\$221,547	NA	NA	NA	
12350 Special Programs	Physical Impairment - Homebound	\$0	\$0	\$3,779	\$4,663	NA	NA	23.4%	
12710 Special Programs	Equal Opportunity At Risk	\$0	\$2,144	\$0	\$0	NA	NA	NA	
12810 Special Programs	Special Education Preschool	\$1,451	\$68,300	\$0	\$0	NA	NA	NA	
12900 Special Programs	Other Special Programs	\$17,040	\$4,100	\$0	\$0	NA	NA	NA	
14100 Summer School Programs	Elementary	\$0	\$12	\$0	\$0	NA	NA	NA	
14200 Summer School Programs	Middle/Junior High School	\$1,338	\$0	\$0	\$0	NA	NA	NA	
14300 Summer School Programs	High School	\$4,054	\$1,509	\$8,273	\$9,588	136.5%	535.6%	15.9%	
16100 Remediation	Remediation Testing	\$9,882	\$0	\$0	\$0	NA	NA	NA	
16200 Remediation	Preventive Remediation	\$97,795	\$126,014	\$0	\$0	NA	NA	NA	
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$287,077	\$132,882	\$124,197	\$103,636	-63.9%	-22.0%	-16.6%	
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$692,798	\$416,114	\$660,001	\$0	NA	NA	NA	
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$0	\$111,935	NA	NA	NA	
22110 Instruction	Imp. of Instruction - Service Area Direction	\$381	\$11,243	\$12,377	\$1,368	259.4%	-87.8%	-89.0%	
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$115,320	\$274,237	\$64,583	(\$504)	-100.4%	-100.2%	-100.8%	
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$51,433	\$5,046	\$19,593	\$11,334	-78.0%	124.6%	-42.2%	
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$11,864	\$577	\$0	\$0	NA	NA	NA	
22220 Instruction	Library/Media Services - School Library	\$103,404	\$67,946	\$82,751	\$50,327	-51.3%	-25.9%	-39.2%	
22230 Instruction	Library/Media Services - Audiovisual	\$91,171	\$75,962	\$27,097	\$62,538	-31.4%	-17.7%	130.8%	
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,012	\$46	\$17,363	\$25,240	529.1%	54925.9%	45.4%	
22360 Instruction	Instruc. Related Tech. - Network Support	\$121,005	\$0	\$0	\$0	NA	NA	NA	
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$8,613	NA	NA	NA	
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$124,487	\$106,158	\$94,571	\$138,171	11.0%	30.2%	46.1%	
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$1,269	\$0	NA	NA	NA	
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$15,856	\$0	\$0	\$0	NA	NA	NA	
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$277,310	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total		\$6,352,154	\$7,432,742	\$6,059,597	\$6,522,199	2.7%	-12.3%	7.6%	
Student Instructional Support									
21210 Students	Guidance Services - Service Area Direction	\$56,318	\$20,152	\$22,082	\$78,332	39.1%	288.7%	254.7%	
21220 Students	Guidance Services - Counseling Services	\$90,385	\$37,845	\$129,945	\$109,188	20.8%	188.5%	-16.0%	
21250 Students	Guidance Services - Records Maintenance	\$21,825	\$11,026	\$24,484	\$11,666	-46.5%	5.8%	-52.4%	
21340 Students	Health Services - Nurse Services	\$34,737	\$20,825	\$58,903	\$65,452	88.4%	214.3%	11.1%	
21390 Students	Health Services - Other Health Services	\$2,000	\$1,200	\$0	\$0	NA	NA	NA	
21990 Students	Other Support Services Students - Other Student Services	\$0	\$1,000	\$1,000	\$0	NA	NA	NA	
24100 School Administration	Office of The Principal	\$473,454	\$440,753	\$397,966	\$422,147	-10.8%	-4.2%	6.1%	
Student Instructional Support Total		\$678,719	\$532,800	\$634,380	\$686,785	1.2%	28.9%	8.3%	
Overhead and Operational									

School Corporation Expenditures by Account
Biannual Financial Report Data
Eastern Pulaski Com Sch Corp (6620)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23110 General Administration Board of Education - Service Area Direction	\$30,992	\$37,349	\$38,166	\$37,716	21.7%	1.0%	-1.2%				
23150 General Administration Board of Education - Legal Services	\$2,419	\$1,042	\$2,716	\$3,187	31.8%	205.8%	17.4%				
23160 General Administration Board of Education - Promotion Expenses	\$2,996	\$2,014	\$1,184	\$5,352	78.6%	165.8%	352.2%				
23190 General Administration Board of Education - Other Governing Body Services	\$13,475	\$729	\$4,036	\$400	-97.0%	-45.2%	-90.1%				
23210 General Administration Executive Administration - Office of The Superintendent	\$185,645	\$213,848	\$235,950	\$220,210	18.6%	3.0%	-6.7%				
23220 General Administration Executive Administration - Community Relations	\$307	\$0	\$0	\$0	NA	NA	NA				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$4,862	\$93	\$0	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$727	\$423	\$0	\$0	NA	NA	NA				
25110 Central Services Fiscal Services - Office of The Business Manager	\$64,991	\$175,802	\$143,713	\$109,979	69.2%	-37.4%	-23.5%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$167	\$3,458	\$175	\$127	-23.7%	-96.3%	-27.3%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$0	\$36	NA	NA	NA				
25300 Central Services Printing, Pub., and Duplicating Services	\$15,512	\$11,616	\$9,992	\$9,590	-38.2%	-17.4%	-4.0%				
25600 Central Services Public Information Services	\$0	\$0	\$29,481	\$0	NA	NA	NA				
25720 Central Services Personnel Services - Recruitment and Placement	\$0	\$0	\$0	\$3,399	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$26,314	NA	NA	NA				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$27,289	\$0	NA	NA	NA				
25890 Central Services Other Technology Services	\$0	\$0	\$0	\$6,732	NA	NA	NA				
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$5,250	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,826	\$1,263	\$2,613	\$4,679	65.6%	270.5%	79.1%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$31,749	\$36,955	\$27,607	\$622,335	1860.2%	1584.0%	2154.2%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$731,060	\$973,604	\$880,251	\$415,278	-43.2%	-57.3%	-52.8%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$5,132	\$5,425	\$2,701	\$3,123	-39.1%	-42.4%	15.6%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$40,957	\$231,443	\$320,398	\$158,359	286.7%	-31.6%	-50.6%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$558	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$27,565	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$19,806	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$95,608	\$76,421	\$92,858	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$35,649	\$40,535	\$38,744	\$40,765	14.4%	0.6%	5.2%				
27100 Student Transportation Vehicle Operation	\$277,558	\$327,124	\$274,023	\$322,568	16.2%	-1.4%	17.7%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$144,501	\$169,804	\$217,425	\$207,352	43.5%	22.1%	-4.6%				
27400 Student Transportation Purchase of School Buses	\$169,534	\$154,593	\$0	\$323,962	91.1%	109.6%	NA				
27500 Student Transportation Insurance on Buses	\$42,093	\$20,274	\$8,121	\$0	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$6,761	\$19,065	\$7,932	\$8,319	23.0%	-56.4%	4.9%				
27900 Student Transportation Other Student Transportation Services	\$4,428	\$88,442	\$108,728	\$117,035	2543.1%	32.3%	7.6%				
31100 Food Services Operations Service Area Direction	\$0	\$945	\$3,502	\$106	NA	-88.8%	-97.0%				
31200 Food Services Operations Food Preparation and Dispensing	\$159,730	\$227,646	\$198,245	\$221,283	38.5%	-2.8%	11.6%				
31400 Food Services Operations Food Purchases	\$194,737	\$199,677	\$219,313	\$236,559	21.5%	18.5%	7.9%				
31900 Food Services Operations Other Food Services	\$8,610	\$10,607	\$45,419	\$13,990	62.5%	31.9%	-69.2%				
Overhead and Operational Total					\$2,301,149	\$3,030,196	\$2,940,580	\$3,143,809	36.6%	3.7%	6.9%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$142,979	\$658	\$0	\$54	-100.0%	-91.8%	NA				
33300 Category not Specified Civic Services	\$500,851	\$0	\$157	\$1,769	-99.6%	NA	1025.2%				
33400 Category not Specified Athletic Coaches	\$106,622	\$127,905	\$93,132	\$97,810	-8.3%	-23.5%	5.0%				
33930 Other Community Services Latch Key Kid Program	\$14,225	\$8,051	\$811	\$1,230	-91.4%	-84.7%	51.7%				
33990 Other Community Services Other	\$3,984	\$5,252	\$1,317	\$0	NA	NA	NA				
40100 Category not Specified Service Area Direction	\$0	\$0	\$0	\$64,422	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$0	\$110	\$0	\$41,536	NA	37704.3%	NA				
43000 Category not Specified Professional Services	\$34,432	\$837	\$3,869	\$86,783	152.0%	10272.8%	2143.0%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,076,606	\$203,437	\$47,766	\$966,709	-53.4%	375.2%	1923.8%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$11,688	\$7,640	\$0	NA	NA	NA				
45300 Building Acq., Const. and Impr. Skilled Craft Employees	\$0	\$10,934	\$12,516	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$32,277	\$2,991	\$73	NA	-99.8%	-97.6%				
46000 Category not Specified Purchase of Moveable Equipment	\$76	\$11,487	\$0	\$118,299	154640.4%	929.9%	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Eastern Pulaski Com Sch Corp (6620)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$95,165	\$80,637	\$288,852	\$233,426	145.3%	189.5%	-19.2%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$20,549	\$8,270	NA	NA	-59.8%				
51100 Principal on Debt Bonds	\$0	\$0	\$0	\$960,149	NA	NA	NA				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$135,000	\$180,000	\$150,349	NA	11.4%	-16.5%				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$161,133	\$118,334	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$880,000	\$880,000	\$880,000	\$440,000	-50.0%	-50.0%	-50.0%				
Non Operational Total					\$3,854,941	\$1,669,407	\$1,657,933	\$3,170,877	-17.7%	89.9%	91.3%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$45,513	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$6,550	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$21,484	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,758	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$352,100	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$51,741	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$83,269	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$9,393	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$18,801	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$2,787	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$2,191	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$445	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$641,842	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$86,680	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$158,977	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$14,860	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$778	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$115	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$91	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$18	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$2,170,873	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,670,267	\$0	\$0	\$0	NA	NA	NA