

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Eastern Pulaski Com Sch Corp (6620)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$28,819	\$29,950	\$30,941	n/a	7%	3%
	11100 Regular Programs; Elementary	\$1,419,110	\$1,858,564	\$1,821,586	\$2,372,346	67%	28%	30%
	11200 Regular Programs; Middle/Junior High	\$844,814	\$988,608	\$1,057,580	\$1,225,397	45%	24%	16%
	11300 Regular Programs; High School	\$882,653	\$1,153,055	\$1,182,046	\$1,503,175	70%	30%	27%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$21,600	\$0	\$0	n/a	-100%	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$24,988	\$14,484	n/a	n/a	-42%
	11420 Vocational Education; Agriculture B	\$56,142	\$42,174	\$46,860	\$48,460	-14%	15%	3%
	11450 Vocational Education; Consumer and Homemaking	\$89,929	\$114,397	\$119,414	\$123,721	38%	8%	4%
	11490 Vocational Education; Industrial Education B	\$95,570	\$115,575	\$149,335	\$129,055	35%	12%	-14%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$1,203	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,371	\$480	\$37,472	\$11,541	-20%	> 500%	-69%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$30,256	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,045	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$9,520	\$0	\$0	\$2,909	-69%	n/a	n/a
	12810 Special Education Preschool	\$52,196	\$1,451	\$28,203	\$23,035	-56%	> 500%	-18%
	12900 Other Special Programs	\$26,062	\$17,040	\$14,071	\$6,217	-76%	-64%	-56%
	14100 Summer School Programs; Elementary	\$9,926	\$0	\$5,661	\$7,659	-23%	n/a	35%
	14200 Summer School Programs; Middle/Junior High School	\$2,498	\$1,338	\$3,110	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$7,699	\$4,054	\$15,858	\$16,366	113%	304%	3%
	16100 Remediation Testing	\$11,068	\$9,882	\$20,650	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$61,626	\$97,795	\$106,199	\$104,159	69%	7%	-2%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$8,293	\$12,200	\$21,133	\$16,156	95%	32%	-24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$182,788	\$287,077	\$254,793	\$344,014	88%	20%	35%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$373,325	\$692,798	\$418,635	\$467,331	25%	-33%	12%
	22220 Library/Media Services; School Library	\$90,230	\$103,404	\$165,632	\$110,470	22%	7%	-33%
	22230 Library/Media Services; Audiovisual	\$61,939	\$91,171	\$90,709	\$96,663	56%	6%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$572	\$4,012	\$7,224	\$4,259	> 500%	6%	-41%
	24100 Office of The Principal	\$348,938	\$473,454	\$428,126	\$435,871	25%	-8%	2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$90,312	\$124,487	\$94,052	\$87,546	-3%	-30%	-7%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$163	\$0	\$0	\$0	-100%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$15,856	\$25,129	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$154,902	\$277,310	\$282,381	\$148,855	-4%	-46%	-47%
Student Academic Achievement Total		\$4,895,693	\$6,537,805	\$6,450,795	\$7,360,887	50%	13%	14%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$45,871	\$56,318	\$58,934	\$55,605	21%	-1%	-6%
	21220 Guidance Services; Counseling Services	\$75,373	\$90,385	\$35,616	\$68,203	-10%	-25%	91%
	21250 Guidance Services; Records Maintenance	\$17,476	\$21,825	\$22,382	\$22,988	32%	5%	3%
	21340 Health Services; Nurse Services	\$24,605	\$34,737	\$36,912	\$56,707	130%	63%	54%
	21390 Health Services; Other Health Services	\$0	\$2,000	\$2,000	\$2,000	n/a	0%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$0	\$381	\$1,911	\$2,662	n/a	> 500%	39%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,430	\$115,320	\$91,413	\$147,079	> 500%	28%	61%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,500	\$51,433	\$52,591	\$14,127	304%	-73%	-73%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$237	\$11,864	\$435	\$169	-29%	-99%	-61%
	23110 Board of Education; Service Area Direction	\$22,208	\$30,992	\$33,849	\$28,696	29%	-7%	-15%
	23190 Board of Education; Other Governing Body Services	\$2,891	\$13,475	\$0	\$1,753	-39%	-87%	n/a
	23210 Executive Administration; Office of The Superintendent	\$122,697	\$185,645	\$193,293	\$204,396	67%	10%	6%
	23220 Executive Administration; Community Relations	\$0	\$307	\$370	\$0	n/a	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$228	\$727	\$27	\$474	108%	-35%	> 500%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$30	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$121,005	\$115,443	\$40,453	n/a	-67%	-65%
Student Instructional Support Total		\$321,514	\$736,414	\$645,176	\$646,342	101%	-12%	0%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Eastern Pulaski Com Sch Corp (6620)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,204	\$2,419	\$1,685	\$384	-83%	-84%	-77%
	23160 Board of Education; Promotion Expenses	\$2,348	\$2,996	\$2,076	\$2,807	20%	-6%	35%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$4,862	\$0	\$773	n/a	-84%	n/a
	25110 Fiscal Services; Office of The Business Manager	\$25,046	\$64,991	\$66,866	\$105,629	322%	63%	58%
	25160 Fiscal Services; Financial Accounting	\$393	\$558	\$871	\$953	142%	71%	9%
	25191 Other Fiscal Services; Refund of Revenue	\$3,602	\$167	\$2,305	\$1,577	-56%	> 500%	-32%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$21,187	\$0	n/a	n/a	-100%
	25300 Printing, Publishing, and Duplicating Services	\$9,528	\$15,512	\$0	\$9,480	-1%	-39%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$4,485	\$2,826	\$3,641	\$2,753	-39%	-3%	-24%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$16,472	\$31,749	\$34,073	\$35,110	113%	11%	3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$587,962	\$731,060	\$743,627	\$896,209	52%	23%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,726	\$5,132	\$6,221	\$5,503	-4%	7%	-12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$91,198	\$40,957	\$18,647	\$137,136	50%	235%	> 500%
	26499 2007 Account Code - Other	\$14,157	\$27,565	\$26,446	\$13,852	-2%	-50%	-48%
	26700 Operation and Maintenance of Plant Services; Insurance	\$45,576	\$95,608	\$92,543	\$102,653	125%	7%	11%
	27010 Student Transportation; Service Area Direction	\$56,917	\$35,649	\$37,328	\$38,967	-32%	9%	4%
	27100 Student Transportation; Vehicle Operation	\$206,191	\$277,558	\$299,697	\$333,124	62%	20%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,109	\$144,501	\$173,143	\$199,270	75%	38%	15%
	27400 Student Transportation; Purchase of School Buses	\$112,201	\$169,534	\$186,000	\$169,476	51%	0%	-9%
	27500 Student Transportation; Insurance on Buses	\$14,336	\$42,093	\$37,180	\$54,499	280%	29%	47%
	27700 Student Transportation; Contracted Transportation Services	\$3,301	\$6,761	\$17,806	\$11,260	241%	67%	-37%
	27900 Student Transportation; Other Student Transportation Services	\$6,302	\$4,428	\$8,664	\$34,975	455%	> 500%	304%
	31100 Food Services Operations; Service Area Direction	\$635	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$140,826	\$159,730	\$172,059	\$198,842	41%	24%	16%
	31400 Food Services Operations; Food Purchases	\$154,855	\$194,737	\$204,009	\$218,998	41%	12%	7%
	31900 Other Food Services	\$7,958	\$8,610	\$9,649	\$10,797	36%	25%	12%
	33100 Community Service Operations; Direction of Community Services	\$1,382	\$142,979	\$45,687	\$0	-100%	-100%	-100%
	33300 Civic Services	\$0	\$500,851	\$594,236	\$479,277	n/a	-4%	-19%
	33400 Athletic Coaches	\$84,155	\$106,622	\$119,153	\$127,763	52%	20%	7%
	33930 Latch Key Kid Program	\$12,269	\$14,225	\$14,228	\$12,374	1%	-13%	-13%
	33990 Other Community Services; Other	\$2,095	\$3,984	\$5,175	\$4,383	109%	10%	-15%
Overhead and Operational Total		\$1,726,230	\$2,838,665	\$2,944,201	\$3,208,824	86%	13%	9%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$968,002	\$1,417,253	\$165,210	\$693,463	-28%	-51%	320%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$149,333	-\$35,097	n/a	n/a	-124%
	43000 Facilities Acquisition and Construction; Professional Services	\$8,407	\$34,432	\$997	\$0	-100%	-100%	-100%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$2,681	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$659,353	\$11,755	\$173,083	n/a	-74%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	-\$41,625	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$18,598	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$76	\$185	\$318	n/a	316%	72%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$18,668	\$95,165	\$220,043	\$187,079	> 500%	97%	-15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,011	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$94,465	\$298,250	n/a	n/a	216%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$879,499	\$880,000	\$880,000	\$880,000	0%	0%	0%
Nonoperational Total		\$1,879,587	\$3,086,280	\$1,521,988	\$2,176,751	16%	-29%	43%
prorated								
	26491 2007 Account Code - PERF	\$63,252	\$75,305	\$110,761	\$54,120	-14%	-28%	-51%
	26492 2007 Account Code - Social Security	\$385,567	\$496,502	\$490,844	\$190,959	-50%	-62%	-61%
	26493 2007 Account Code - Workmen's Compensation	\$15,474	\$24,224	\$23,975	\$10,591	-32%	-56%	-56%
	26494 2007 Account Code - Group Insurance	\$318,831	\$902,359	\$957,323	\$477,504	50%	-47%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,003	\$672	\$398	n/a	-60%	-41%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$137,203	\$2,170,873	\$0	\$15,870	-88%	-99%	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Eastern Pulaski Com Sch Corp (6620)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated Total		\$920,327	\$3,670,267	\$1,583,576	\$749,443	-19%	-80%	-53%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$0	\$0	\$26,479	\$0	n/a	n/a	-100%
Not Categorized Total		\$0	\$0	\$26,479	\$0	n/a	n/a	-100%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,609,414	\$9,853,488	\$7,664,327	\$7,911,461	41%	-20%	3%	57.6%	58.4%	58.2%	55.9%
Student Instructional Support	\$373,505	\$842,491	\$729,765	\$692,902	86%	-18%	-5%	3.8%	5.0%	5.5%	4.9%
Overhead and Operational	\$1,880,845	\$3,087,171	\$3,229,655	\$3,361,133	79%	9%	4%	19.3%	18.3%	24.5%	23.8%
Nonoperational	\$1,879,587	\$3,086,280	\$1,521,988	\$2,176,751	16%	-29%	43%	19.3%	18.3%	11.6%	15.4%
Not Categorized	\$0	\$0	\$26,479	\$0	n/a	n/a	-100%				
Grand Total	\$9,743,351	\$16,869,431	\$13,172,216	\$14,142,247	45%	-16%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	61.4%	63.4%	63.7%	60.8%