

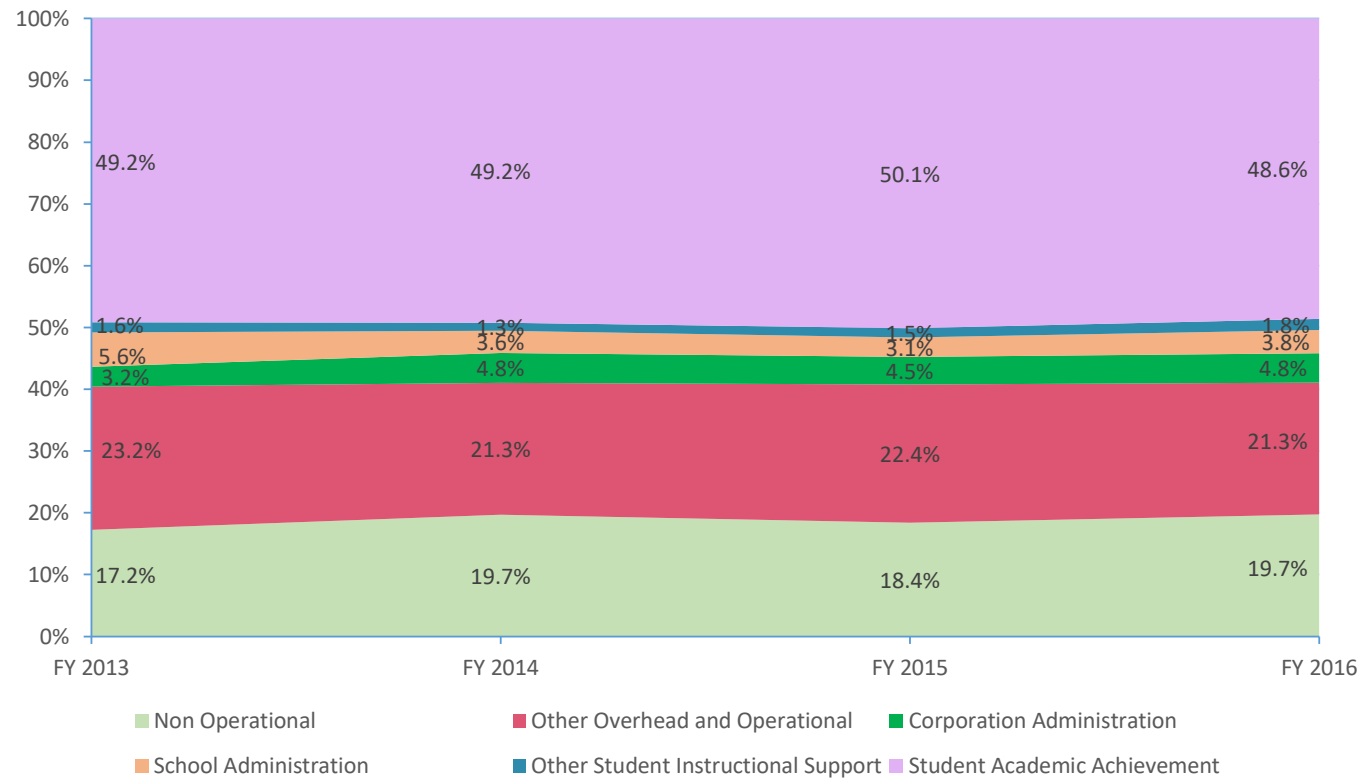
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Eminence Community School Corp (5910)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$2,524,550	52.7%	\$2,705,888	39.6%	\$2,407,030	49.2%	\$2,492,225	49.2%	\$2,387,782	50.1%	\$2,232,989	48.6%
Student Instructional Support	\$248,353	5.2%	\$345,772	5.1%	\$352,611	7.2%	\$248,091	4.9%	\$221,174	4.6%	\$255,526	5.6%
<b>Total</b>	<b>\$2,772,903</b>	<b>57.8%</b>	<b>\$3,051,660</b>	<b>44.6%</b>	<b>\$2,759,641</b>	<b>56.4%</b>	<b>\$2,740,315</b>	<b>54.1%</b>	<b>\$2,608,956</b>	<b>54.8%</b>	<b>\$2,488,515</b>	<b>54.2%</b>

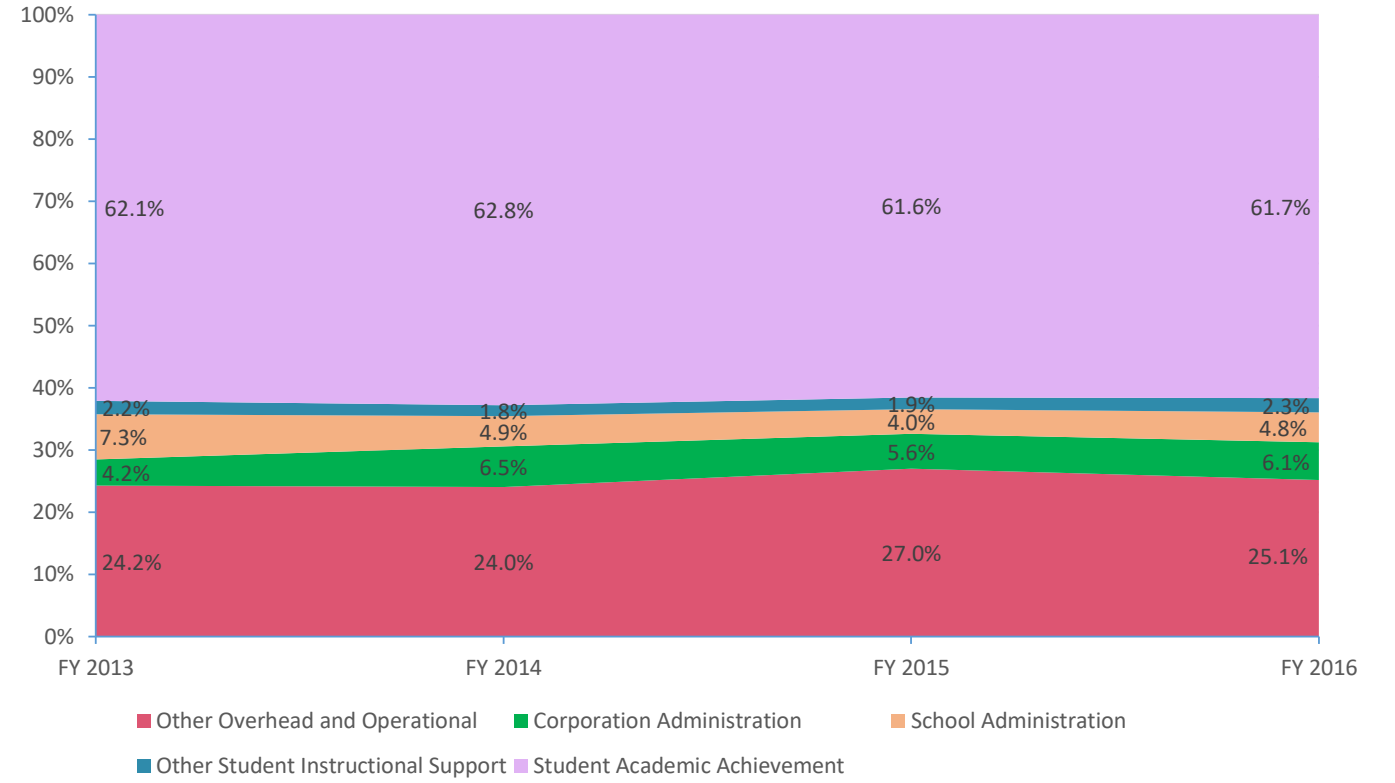
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,188,398	24.8%	\$1,459,512	21.3%	\$1,292,483	26.4%	\$1,325,361	26.2%	\$1,278,392	26.8%	\$1,198,275	26.1%
Non Operational	\$832,789	17.4%	\$2,326,524	34.0%	\$844,549	17.2%	\$996,915	19.7%	\$876,509	18.4%	\$906,945	19.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,021,187</b>	<b>42.2%</b>	<b>\$3,786,036</b>	<b>55.4%</b>	<b>\$2,137,033</b>	<b>43.6%</b>	<b>\$2,322,276</b>	<b>45.9%</b>	<b>\$2,154,901</b>	<b>45.2%</b>	<b>\$2,105,220</b>	<b>45.8%</b>

<b>Grand Total</b>	<b>\$4,794,090</b>	<b>\$6,837,697</b>	<b>\$4,896,674</b>	<b>\$5,062,591</b>	<b>\$4,763,857</b>	<b>\$4,593,735</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$34,681	\$36,014	NA	NA	3.8%
11100	Regular Programs	Elementary	\$551,882	\$863,598	\$626,427	\$513,270	-7.0%	-40.6%	-18.1%
11300	Regular Programs	High School	\$954,010	\$1,328,765	\$1,184,165	\$1,059,935	11.1%	-20.2%	-10.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$8,000	\$5,769	NA	NA	-27.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$22,720	NA	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$1,682	\$335	NA	NA	-80.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$19,037	\$5,710	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,431	\$34,395	\$20,808	\$2,167	-77.0%	-93.7%	-89.6%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$9,502	\$12,089	NA	NA	27.2%
12350	Special Programs	Physical Impairment - Homebound	\$1,827	\$753	\$311	\$0	-100.0%	-100.0%	-100.0%
12610	Special Programs	Learning Disability	\$46,462	\$0	\$29	\$1,821	-96.1%	NA	6210.4%
12810	Special Programs	Special Education Preschool	\$0	\$1,072	\$8,250	\$9,625	NA	797.8%	16.7%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$1,485	NA	NA	NA
13600	Adult/Continuing Education Programs	Special Interest Programs	\$32	\$1,000	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$0	\$2,337	NA	NA	NA
14300	Summer School Programs	High School	(\$4,350)	\$0	\$0	\$0	100.0%	NA	NA
16100	Remediation	Remediation Testing	\$0	\$0	\$0	\$576	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$0	\$170	\$5,769	NA	NA	3294.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$126,405	\$155,034	\$165,696	\$161,849	28.0%	4.4%	-2.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$207,198	\$141,101	\$187,335	\$240,853	16.2%	70.7%	28.6%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$3,107	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$184	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$21,123	\$7,575	\$13,418	\$9,576	-54.7%	26.4%	-28.6%
22220	Instruction	Library/Media Services - School Library	\$4,379	\$5,790	\$1,531	\$6,016	37.4%	3.9%	293.0%
22230	Instruction	Library/Media Services - Audiovisual	\$985	\$975	\$0	\$826	-16.1%	-15.3%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$11,321	\$4,219	\$231	NA	-98.0%	-94.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$52,247	\$1,663	\$57,954	NA	10.9%	3385.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$11,427	\$9,698	\$1,581	NA	-86.2%	-83.7%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$6,453	\$93,158	\$32,107	NA	397.5%	-65.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$66,275	\$65,657	\$5,330	\$44,685	-32.6%	-31.9%	738.4%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$7,151	\$13,015	\$11,710	\$108	-98.5%	-99.2%	-99.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$132,656	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$2,144,503</b>	<b>\$2,705,888</b>	<b>\$2,387,782</b>	<b>\$2,232,989</b>	<b>4.1%</b>	<b>-17.5%</b>	<b>-6.5%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$310	\$31,552	\$46,579	\$55,014	17621.9%	74.4%	18.1%
21320	Students	Health Services - Medical Services	\$0	\$0	\$0	\$613	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$22,048	\$41,751	\$23,980	\$11,761	-46.7%	-71.8%	-51.0%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$15,000	NA	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$2,683	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$154	\$0	\$0	NA	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$719	\$88	NA	NA	-87.7%
24100	School Administration	Office of The Principal	\$177,098	\$272,314	\$149,896	\$173,050	-2.3%	-36.5%	15.4%
<b>Student Instructional Support Total</b>			<b>\$202,139</b>	<b>\$345,772</b>	<b>\$221,174</b>	<b>\$255,526</b>	<b>26.4%</b>	<b>-26.1%</b>	<b>15.5%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$6,380	\$5,579	\$863	\$461	-92.8%	-91.7%	-46.6%
23150	General Administration	Board of Education - Legal Services	\$15,730	\$7,842	\$11,341	\$13,112	-16.6%	67.2%	15.6%
23160	General Administration	Board of Education - Promotion Expenses	\$366	\$1,671	\$3,493	\$1,281	250.0%	-23.4%	-63.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$160,559	\$240,639	\$196,528	\$202,455	26.1%	-15.9%	3.0%
23220	General Administration	Executive Administration - Community Relations	\$1,119	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$0	\$246	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$6	\$0	\$0	\$0	-100.0%	NA	NA

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25192	Central Services	Fiscal Services - Other - Petty Cash	\$225	\$29,903	\$0	\$0	-100.0%	-100.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$606	\$316	\$799	NA	31.9%	152.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$894	\$706	\$40	\$40	-95.5%	-94.3%	0.0%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$82	\$0	\$0	\$0	-100.0%	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$231	\$0	\$0	NA	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$319,692	\$406,652	\$383,996	\$357,158	11.7%	-12.2%	-7.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$8,555	\$10,384	\$5,728	\$3,732	-56.4%	-64.1%	-34.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$20,535	\$14,560	\$18,646	\$6,534	-68.2%	-55.1%	-65.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$436	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$46,599	\$22,690	\$63,310	\$42,875	-8.0%	89.0%	-32.3%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$28,909	\$18,408	NA	NA	-36.3%
27100	Student Transportation	Vehicle Operation	\$54,615	\$113,554	\$68,444	\$85,020	55.7%	-25.1%	24.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$26,256	\$54,282	\$43,540	\$34,968	33.2%	-35.6%	-19.7%
27400	Student Transportation	Purchase of School Buses	\$0	\$83,703	\$0	\$0	NA	-100.0%	NA
27500	Student Transportation	Insurance on Buses	\$8,454	\$1,730	\$9,814	\$6,298	-25.5%	264.2%	-35.8%
27700	Student Transportation	Contracted Transportation Services	\$249,160	\$259,184	\$233,201	\$219,060	-12.1%	-15.5%	-6.1%
27900	Student Transportation	Other Student Transportation Services	\$7,319	\$7,720	\$3,435	\$4,587	-37.3%	-40.6%	33.5%
31100	Food Services Operations	Service Area Direction	\$60,500	\$83,970	\$88,459	\$89,342	47.7%	6.4%	1.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$0	\$1,074	\$1,064	\$478	NA	-55.5%	-55.0%
31400	Food Services Operations	Food Purchases	\$101,909	\$112,006	\$110,359	\$109,373	7.3%	-2.4%	-0.9%
31900	Food Services Operations	Other Food Services	\$3,438	\$828	\$6,908	\$2,051	-40.3%	147.7%	-70.3%
<b>Overhead and Operational Total</b>			<b>\$1,092,828</b>	<b>\$1,459,512</b>	<b>\$1,278,392</b>	<b>\$1,198,275</b>	<b>9.6%</b>	<b>-17.9%</b>	<b>-6.3%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$762	\$0	NA	NA	-100.0%
33200	Category not Specified	Community Recreation	\$4,418	\$15,436	\$6,770	\$25,888	486.0%	67.7%	282.4%
33400	Category not Specified	Athletic Coaches	\$17,938	\$17,779	\$17,271	\$26,262	46.4%	47.7%	52.1%
43000	Category not Specified	Professional Services	\$12,678	\$1,364,834	\$39,845	\$80,434	534.5%	-94.1%	101.9%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$4,191	\$863	\$243	\$263	-93.7%	-69.6%	8.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$70,559	\$183,105	\$169,436	\$151,228	114.3%	-17.4%	-10.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$7,036	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$66,490	\$84,081	\$74,085	\$65,420	-1.6%	-22.2%	-11.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$5,179	\$2,594	\$0	NA	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$87,873	\$79,449	\$20,709	\$74,450	-15.3%	-6.3%	259.5%
51100	Principal on Debt	Bonds	\$66,828	\$66,302	\$62,276	\$0	-100.0%	-100.0%	-100.0%
52200	Interest on Debt	Temporary Loans	\$6,613	\$17,460	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$433,000	\$485,000	\$482,520	\$483,000	11.5%	-0.4%	0.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$57,071	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$827,659</b>	<b>\$2,326,524</b>	<b>\$876,509</b>	<b>\$906,945</b>	<b>9.6%</b>	<b>-61.0%</b>	<b>3.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$36,004	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,874	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$10,428	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$468	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$108,068	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$13,854	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$31,444	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$1,595	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$6,104	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$827	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$1,337	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$41	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$214,413	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SIS NA Group Insurance - 2007 Account Code	\$26,480	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$52,071	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$3,017	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$1,322	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$179	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$290	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$9	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$14,137	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$526,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>