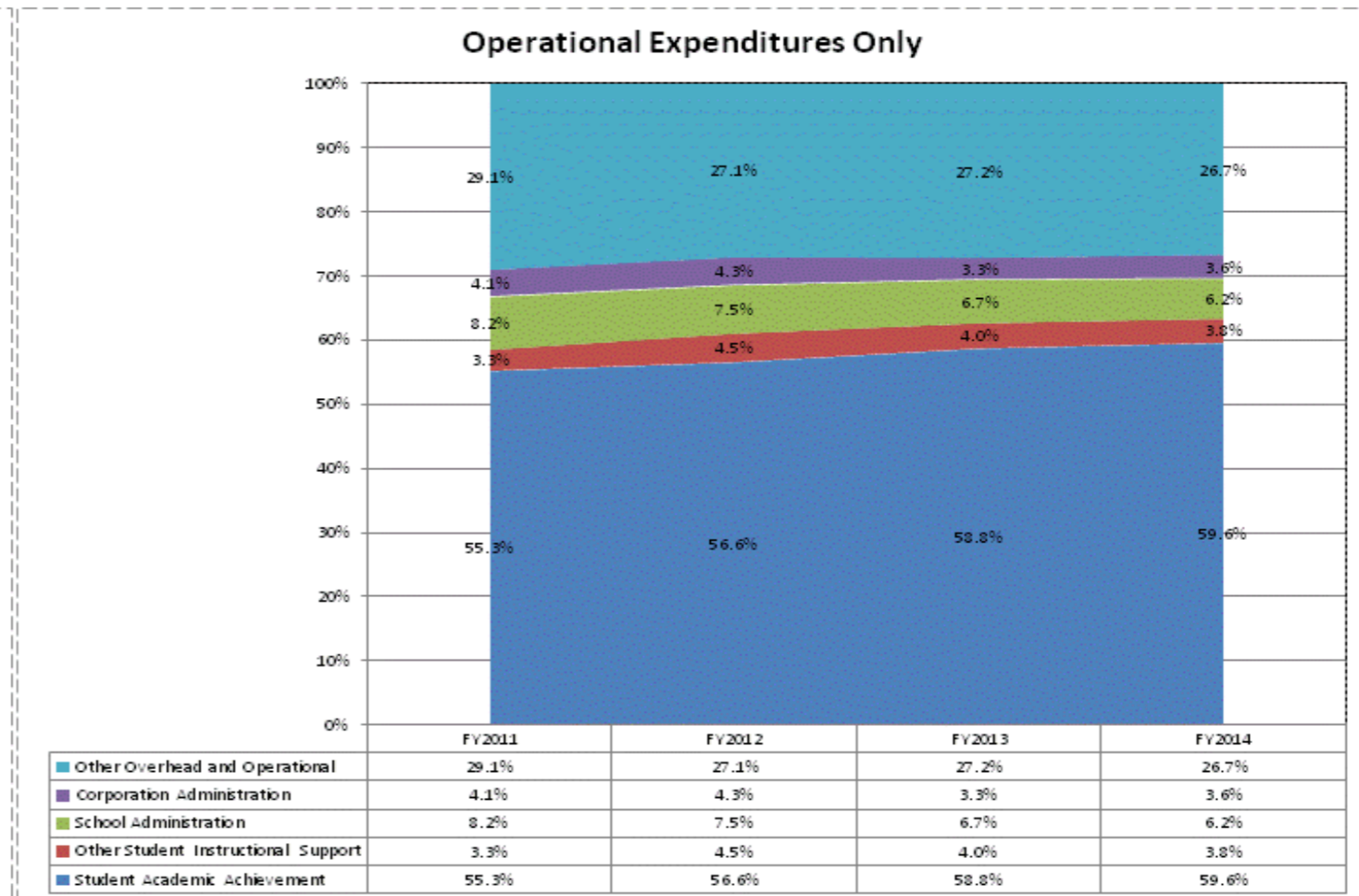
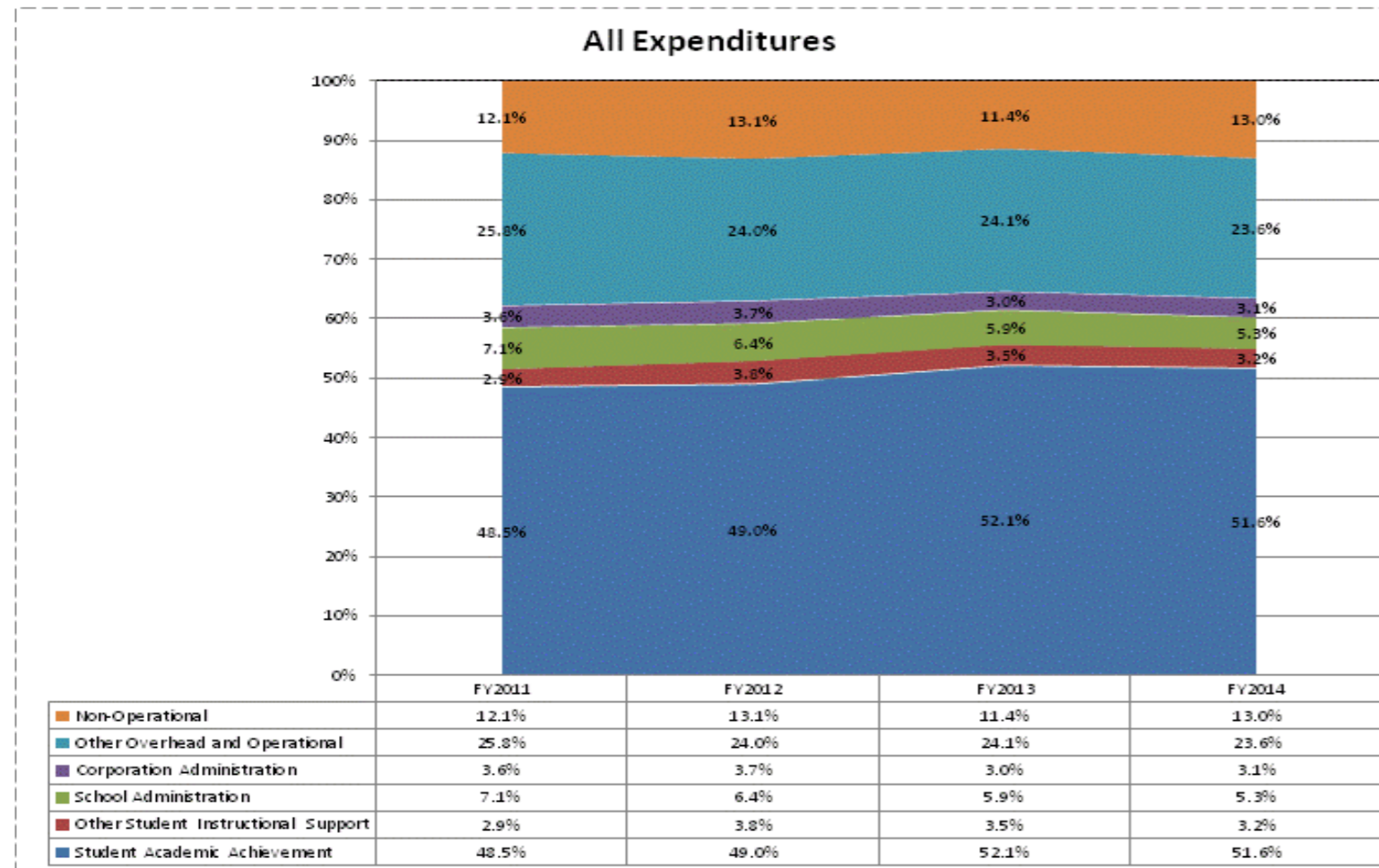


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pike County School Corp (6445)

Pike County School Corp (6445)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,211,577	49.3%	\$10,134,077	44.2%	\$12,285,406	52.1%	\$11,118,201	51.6%
Student Instructional Support	\$1,384,749	6.7%	\$1,429,586	6.2%	\$2,217,630	9.4%	\$1,849,476	8.6%
Overhead and Operational Nonoperational	\$5,443,528	26.3%	\$7,579,803	33.1%	\$6,378,767	27.1%	\$5,759,415	26.8%
Nonoperational	\$3,668,830	17.7%	\$3,767,726	16.4%	\$2,690,813	11.4%	\$2,799,427	13.0%
Grand Total	\$20,708,685		\$22,911,192		\$23,572,616		\$21,526,519	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.0%	50.5%	61.5%	60.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pike County School Corp (6445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$370,414	\$425,011	\$466,408	N/A	26%	10%
11100 Regular Programs; Elementary	\$3,295,173	\$4,617,533	\$4,641,297	\$3,697,045	12%	-20%	-20%
11200 Regular Programs; Middle/Junior High	\$1,313,879	\$597,138	\$1,966,555	\$1,918,048	46%	221%	-2%
11300 Regular Programs; High School	\$1,211,579	\$1,513,557	\$2,201,021	\$2,154,729	78%	42%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$50,458	\$57,138	N/A	N/A	13%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$2,445	N/A	N/A	N/A
11410 Vocational Education; Agriculture A	\$57,413	\$77,545	\$81,314	\$75,849	32%	-2%	-7%
11450 Vocational Education; Consumer and Homemaking	\$53,611	\$67,086	\$92,249	\$50,899	-5%	-24%	-45%
11470 Vocational Education; Business Education	\$61,187	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$72,447	\$79,509	\$89,605	\$85,343	18%	7%	-5%
11490 Vocational Education; Industrial Education B	\$77,810	\$79,595	\$96,740	\$155,553	100%	95%	61%
11590 Other Vocational Education Programs	\$0	\$0	\$2,899	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$13,587	\$13,243	\$20	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,534	\$38,211	\$18,300	N/A	-42%	-52%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$27,476	\$846	N/A	N/A	-97%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$21,000	\$0	N/A	N/A	-100%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$96,564	N/A	N/A	N/A
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$8,810	\$160	N/A	N/A	-98%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$20,215	\$0	N/A	N/A	-100%
12350 Physical Impairment; Homebound	\$19,834	\$4,169	\$33,883	\$10,728	-46%	157%	-68%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$200,393	\$153,937	N/A	N/A	-23%
12510 Culturally Different; Communication Disorders	\$106,770	\$138,036	\$67,340	\$83,412	-22%	-40%	24%
12520 Culturally Different; Compensatory	\$6,408	\$15,592	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$203,997	\$242,244	\$1,013,423	\$1,122,311	450%	363%	11%
12710 Equal Opportunity At Risk	\$150,346	\$328,924	\$226,466	\$119,206	-21%	-64%	-47%
12810 Special Education Preschool	\$0	\$0	\$0	\$19,396	N/A	N/A	N/A
12900 Other Special Programs	\$48,274	\$26,098	\$37,950	\$41,042	-15%	57%	8%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$63,981	\$50,412	\$48,016	\$35,829	-44%	-29%	-25%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,189	\$14,209	\$7,916	\$4,995	-46%	-65%	-37%
14100 Summer School Programs; Elementary	\$63,875	\$27,339	\$5,768	\$1,806	-97%	-93%	-69%
14200 Summer School Programs; Middle/Junior High School	\$26,263	\$5,533	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$63,434	\$12,415	\$10,492	\$7,043	-89%	-43%	-33%
16100 Remediation Testing	\$63,425	\$176,976	\$161,653	\$66,473	5%	-62%	-59%
16200 Preventive Remediation	\$58,509	\$2,748	\$0	\$0	-100%	-100%	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$307	\$528	N/A	N/A	72%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$65,656	\$33,679	\$28,070	\$21,630	-67%	-36%	-23%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$302,196	\$448,033	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$88,086	\$231,000	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$12,422	\$21,716	\$9,644	\$6,404	-48%	-71%	-34%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$22,115	\$30,094	\$18,081	\$34,377	55%	14%	90%
22130 Improvement of Instruction; Instructional Staff Training	\$37,445	\$47,175	\$0	\$43	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,681	\$0	\$0	\$0	-100%	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$99,350	\$142,978	\$86,138	\$73,160	-26%	-49%	-15%
22220 Library/Media Services; School Library	\$24,161	\$9,599	\$600	\$688	-97%	-93%	15%
22230 Library/Media Services; Audiovisual	\$5,996	\$6,237	\$7,450	\$4,857	-19%	-22%	-35%
22290 Library/Media Services; Other Educational Media Services	\$155	\$154	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$35,791	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$200,547	\$558,226	\$455,755	\$372,169	86%	-33%	-18%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,057	\$17,696	N/A	N/A	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pike County School Corp (6445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$125,546	\$113,338	\$101,123	\$141,143	12%	25%	40%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$68	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$478,368	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,574,575	\$10,134,077	\$12,285,406	\$11,118,201	30%	10%	-10%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$170,220	\$289,442	\$370,623	\$349,835	106%	21%	-6%
21250 Guidance Services; Records Maintenance	\$1,000	\$539	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$154,448	\$223,534	\$281,597	\$260,842	69%	17%	-7%
21390 Health Services; Other Health Services	\$6,361	\$10,462	\$2,913	\$3,722	-41%	-64%	28%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$51,685	\$6,765	N/A	N/A	-87%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$56,274	\$72,880	N/A	N/A	30%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$58,604	\$3,538	N/A	N/A	-94%
21890 Special Education Administration; Other Special Education Administration	\$0	\$2,323	\$0	\$0	N/A	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$400	N/A	N/A	N/A
24100 Office of The Principal	\$800,007	\$903,286	\$1,395,934	\$1,151,495	44%	27%	-18%
Student Instructional Support Total	\$1,132,036	\$1,429,586	\$2,217,630	\$1,849,476	63%	29%	-17%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$5,000	\$15,000	50%	50%	200%
23120 Board of Education; Service Area Assistants	\$4,923	\$7,554	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$404	\$31,541	\$12,216	\$22,246	> 500%	-29%	82%
23160 Board of Education; Promotion Expenses	\$1,741	\$564	\$322	\$4,697	170%	> 500%	> 500%
23190 Board of Education; Other Governing Body Services	\$8,330	\$10,061	\$14,819	\$78,337	> 500%	> 500%	429%
23210 Executive Administration; Office of The Superintendent	\$220,846	\$454,463	\$344,907	\$170,891	-23%	-62%	-50%
23220 Executive Administration; Community Relations	\$844	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$26,459	\$10,499	\$0	\$898	-97%	-91%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$40,574	\$85,000	N/A	N/A	109%
25120 Fiscal Services; Service Area Direction	\$46,545	\$324,628	\$203,849	\$135,701	192%	-58%	-33%
25160 Fiscal Services; Financial Accounting	\$2,812	\$0	\$0	\$0	-100%	N/A	N/A
25170 Fiscal Services; Internal Auditing	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,867	\$2,693	\$2,036	\$1,771	-5%	-34%	-13%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,500	\$4,038	\$4,000	N/A	167%	-1%
25196 Other Fiscal Services; Cash Change	\$820	\$0	\$820	\$820	0%	N/A	0%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$490	\$45	N/A	N/A	-91%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$15,000	-\$15,000	N/A	N/A	-200%
25890 Other Technology Services	\$0	\$0	\$5,543	\$0	N/A	N/A	-100%
25940 Settlements	\$0	\$0	\$50,000	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$12,729	\$15,909	\$0	\$166,717	> 500%	> 500%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$2,061	\$0	\$361,158	\$753,414	> 500%	N/A	109%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,925,204	\$3,309,906	\$1,764,872	\$1,370,126	-29%	-59%	-22%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$41,154	\$228,256	\$23,389	\$24,055	-42%	-89%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$403,654	\$196,069	\$892,949	\$314,560	-22%	60%	-65%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,000	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,291	\$0	\$0	\$195	-95%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$145,570	\$101,627	\$143,537	\$74,040	-49%	-27%	-48%
27010 Student Transportation; Service Area Direction	\$52,183	\$149,239	\$131,890	\$110,313	111%	-26%	-16%
27100 Student Transportation; Vehicle Operation	\$155,701	\$142,123	\$307,581	\$266,878	71%	88%	-13%
27200 Student Transportation; Monitoring Services	\$22,368	\$30,550	\$20,971	\$7,180	-68%	-76%	-66%

School Corporation Expenditures by Expenditure Type
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Pike County School Corp (6445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,177	\$155,044	\$238,101	\$206,771	59%	33%	-13%
27400 Student Transportation; Purchase of School Buses	\$61,115	\$79,962	\$0	\$79,247	30%	-1%	N/A
27500 Student Transportation; Insurance on Buses	\$28,549	\$16,242	\$485	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$621,937	\$114,926	\$704,270	\$795,154	28%	> 500%	13%
27900 Student Transportation; Other Student Transportation Services	\$458,213	\$746,477	\$99,382	\$27,422	-94%	-96%	-72%
27910 Student Transportation; Bus Driver Training	\$8,024	\$542,795	\$0	\$0	-100%	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$28,192	\$53,825	\$32,956	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$281,623	\$359,143	\$430,692	\$470,896	67%	31%	9%
31400 Food Services Operations; Food Purchases	\$364,377	\$455,233	\$477,503	\$537,548	48%	18%	13%
31900 Other Food Services	\$37,223	\$28,972	\$49,419	\$50,493	36%	74%	2%
Overhead and Operational Total	\$5,115,934	\$7,579,803	\$6,378,767	\$5,759,415	13%	-24%	-10%
Nonoperational							
33200 Community Recreation	\$1,031	\$1,249	\$0	\$1,144	11%	-8%	N/A
33400 Athletic Coaches	\$129,446	\$239,414	\$190,759	\$158,449	22%	-34%	-17%
33500 Welfare Activities Services	\$100	\$121	\$0	\$0	-100%	-100%	N/A
33910 High School Band Uniforms	\$0	\$3,000	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$0	\$26,663	\$51,599	\$1,988	N/A	-93%	-96%
33990 Other Community Services; Other	\$0	\$0	\$12,888	\$1,717	N/A	N/A	-87%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$109	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,880	\$2,450	\$4,113	\$81,942	> 500%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,302,731	\$920,338	\$36,827	\$96,943	-93%	-89%	163%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$66,971	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$180,777	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,400	\$3,000	\$2,200	\$2,600	86%	-13%	18%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,539	\$5,033	\$9,198	\$113,280	362%	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,811	\$493,086	\$134,535	\$110,168	-85%	-78%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$120,000	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$150,000	\$335,000	\$400,000	\$1,205,000	> 500%	260%	201%
52100 Debt Services; Interest on Debt; Bonds	\$140,120	\$245,637	\$181,940	\$778,324	455%	217%	328%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$37,434	\$93,753	\$75,873	N/A	103%	-19%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$730,000	\$1,389,000	\$1,573,000	\$172,000	-76%	-88%	-89%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$74,448	\$66,301	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$3,639,364	\$3,767,726	\$2,690,813	\$2,799,427	-23%	-26%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$73,328	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$807,825	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$15,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,008,253	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$15,397	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$326,974	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,246,776	\$0	\$0	\$0	N/A	N/A	N/A