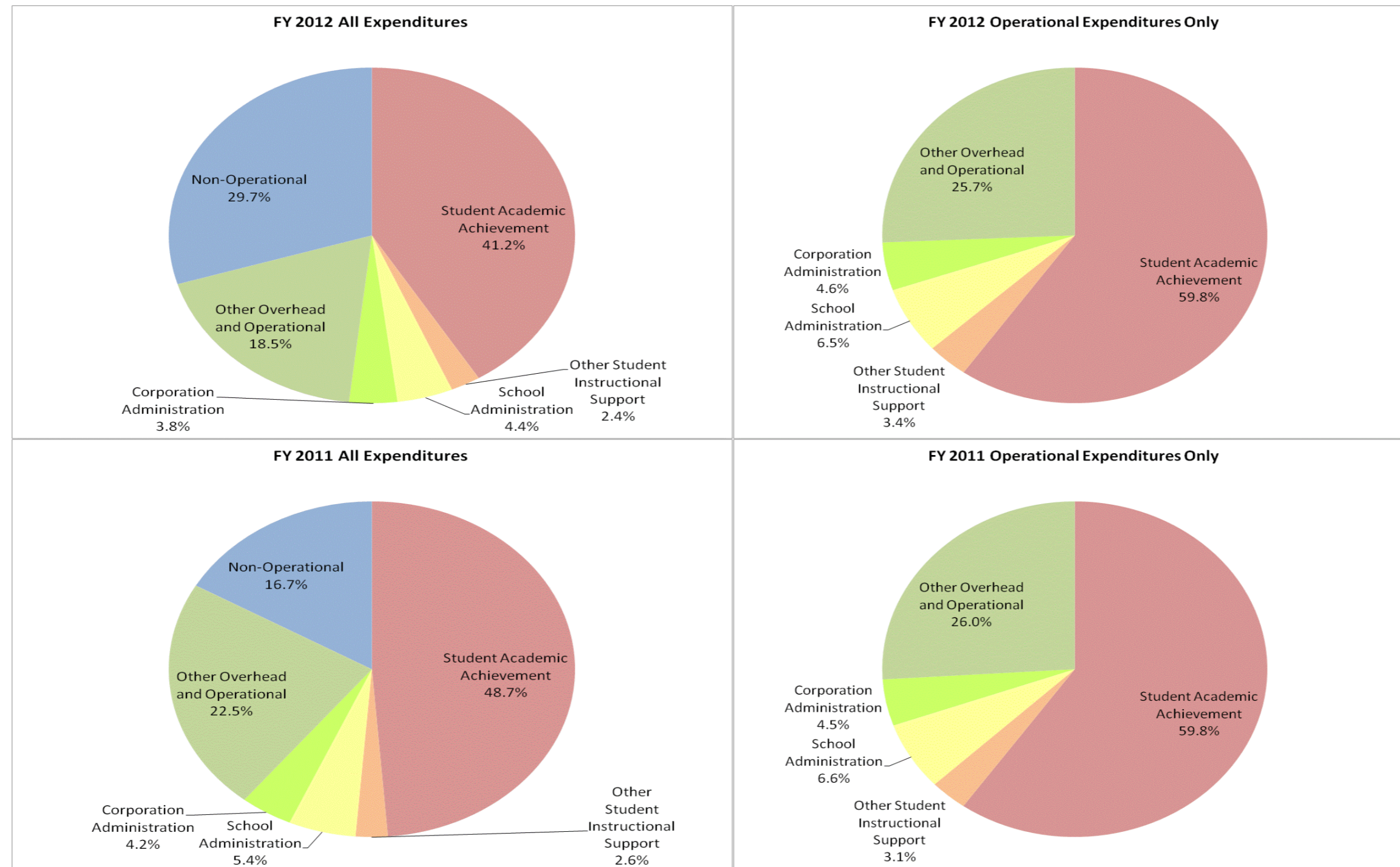


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shelby Eastern Schools (7285)

Shelby Eastern Schools (7285)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,951,846	51.4%	\$6,929,132	42.1%	\$6,231,864	48.7%	\$6,935,502	41.2%
Student Instructional Support	\$913,651	5.9%	\$991,608	6.0%	\$1,011,629	7.9%	\$1,148,047	6.8%
Overhead and Operational	\$3,021,609	19.5%	\$3,344,492	20.3%	\$3,407,657	26.7%	\$3,761,702	22.3%
Nonoperational	\$3,572,758	23.1%	\$5,174,634	31.5%	\$2,134,688	16.7%	\$5,000,729	29.7%
Grand Total	\$15,459,864		\$16,439,866		\$12,785,838		\$16,845,981	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	57.3%	48.2%	56.7%	48.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$43,362	\$0	\$233,987		440%	
	11100 Regular Programs; Elementary	\$2,149,682	\$2,504,513	\$2,343,777	\$2,315,416	8%	-8%	-1%
	11300 Regular Programs; High School	\$2,652,285	\$2,806,400	\$2,531,043	\$2,672,027	1%	-5%	6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$52,703	\$57,268	\$60,179		14%	5%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$0	\$20,206			
	11470 Vocational Education; Business Education	\$0	\$0	\$0	\$9,480			
	11590 Other Vocational Education Programs	\$1,404	\$0	\$0	\$16,805	> 500%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$1,817	\$41,278			> 500%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$9,076			
	12110 Gifted And Talented; Gifted and Talented	\$5,720	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$46,809	\$36,378	\$28,882		-38%	-21%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$385,936	\$469,532			22%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$182,370	\$237,984			30%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$35,647	\$45,210			27%
	12350 Physical Impairment; Homebound	\$422	\$1,461	\$811	\$2,008	376%	37%	148%
	12520 Culturally Different; Compensatory	\$0	\$10,178	\$0	\$0		-100%	
	12710 Equal Opportunity At Risk	\$6,248	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$0	\$33,974	\$71,789	\$96,743		185%	35%
	12900 Other Special Programs	\$66	\$6,260	\$1,132	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$874			
	14300 Summer School Programs; High School	\$33,063	\$13,107	\$19,398	\$15,733	-52%	20%	-19%
	16100 Remediation Testing	\$54,065	\$63,966	\$56,500	\$65,972	22%	3%	17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$238,937	\$289,955	\$211,182	\$282,177	18%	-3%	34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$668,013	\$666,395	\$0	\$0	-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$239	\$2,718	\$0		-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,938	\$10,483	\$4,415	\$5,410	-73%	-48%	23%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,794	\$2,831	\$5,800	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$93,168	\$114,978	\$105,404	\$113,048	21%	-2%	7%
	22230 Library/Media Services; Audiovisual	\$10,967	\$0	\$710	\$2,255	-79%		218%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$68,059	\$2,100	\$0	\$0	-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,675	\$1,972			-26%
	22360 Instruction, Related Technology; Network Support	\$150,130	\$0	\$5,312	\$0	-100%		-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$34,821	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$10,735	\$8,444	\$6,548		-39%	-22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$117,915	\$208,298	\$158,732	\$178,300	51%	-14%	12%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$468	\$501	\$538	\$1,059	126%	111%	97%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,064	\$2,068	\$3,343		-34%	62%
	26497 2007 Account Code - Teachers Retirement Fund	\$255,074	\$0	\$0	\$0			
Student Academic Achievement Total		\$6,531,416	\$6,929,132	\$6,231,864	\$6,935,502	6%	0%	11%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$60,646	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$150,223	\$215,031	\$179,579	\$199,372	33%	-7%	11%
	21290 Guidance Services; Other Guidance Services	\$0	\$671	\$0	\$0		-100%	
	21320 Health Services; Medical Services	\$1,125	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$54,912	\$81,236	\$61,544	\$72,165	31%	-11%	17%
	21390 Health Services; Other Health Services	\$0	\$700	\$1,903	\$0		-100%	-100%
	21420 Psychological Testing	\$0	\$0	\$0	\$1,500			
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$36,558	\$25,980			-29%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$10,465			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$46,846	\$89,033			90%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$25	\$96			286%
	24100 Office of The Principal	\$446,769	\$693,970	\$685,174	\$749,436	68%	8%	9%
Student Instructional Support Total		\$713,675	\$991,608	\$1,011,629	\$1,148,047	61%	16%	13%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$19,211	\$24,400	\$24,739	\$29,679	54%	22%	20%
	23120 Board of Education; Service Area Assistants	\$22,346	\$56,407	\$51,282	\$57,335	157%	2%	12%
	23150 Board of Education; Legal Services	\$9,008	\$6,190	\$5,802	\$5,868	-35%	-5%	1%
	23160 Board of Education; Promotion Expenses	\$793	\$50	\$400	\$2,726	244%	> 500%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$166,317	\$332,871	\$257,459	\$286,136	72%	-14%	11%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$720	\$2,217	\$1,916		166%	-14%
	25191 Other Fiscal Services; Refund of Revenue	\$23,308	\$7,859	\$5,124	\$561	-98%	-93%	-89%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$25	\$967	\$2,670		> 500%	176%
	25196 Other Fiscal Services; Cash Change	\$1,029	\$500	\$700	\$800	-22%	60%	14%
	25199 Other Fiscal Services; Other	\$0	\$476	\$682	\$701		47%	3%
	25790 Personnel Services; Other Professional Services	\$0	\$16,530	\$0	\$25,100		52%	
	25810 Administrative Technology Services; Technology Services Supervision And Administr	\$0	\$64,146	\$111,636	\$115,900		81%	4%
	25850 Administrative Technology Services; Network Support	\$0	\$13,519	\$68,610	\$111,299		> 500%	62%
	25890 Other Technology Services	\$0	\$50	\$0	\$0		-100%	
	25910 Judgments	\$0	\$0	\$0	\$5,000			
	25920 Ditch Assessments	\$767	\$1,558	\$0	\$0	-100%	-100%	
	25990 Other Support Services, Central	\$0	\$0	\$3,683	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$73,612	\$18,880			-74%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$977,061	\$1,139,187	\$994,736	\$1,097,763	12%	-4%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,632	\$30,114	\$35,226	\$28,521	82%	-5%	-19%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$106,315	\$19,975	\$5,858	\$8,424	-92%	-58%	44%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$835	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$4,421	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,215	\$4,709	\$9,957	\$6,838	-44%	45%	-31%
	26700 Operation and Maintenance of Plant Services; Insurance	\$83,135	\$81,834	\$93,456	\$90,555	9%	11%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$0	\$0	\$0	\$87,740			
	27010 Student Transportation; Service Area Direction	\$0	\$0	\$26,684	\$41,168			54%
	27100 Student Transportation; Vehicle Operation	\$13,641	\$975,476	\$70,515	\$153,061	> 500%	-84%	117%
	27200 Student Transportation; Monitoring Services	\$0	\$1,014	\$6,935	\$7,535		> 500%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,609	\$14,941	\$15,338	\$20,947	80%	40%	37%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$171,944	\$140,712			-18%
	27500 Student Transportation; Insurance on Buses	\$0	\$0	\$2,387	\$2,868			20%
	27700 Student Transportation; Contracted Transportation Services	\$892,840	\$0	\$788,603	\$755,110	-15%		-4%
	27900 Student Transportation; Other Student Transportation Services	\$1,497	\$1,189	\$1,368	\$1,530	2%	29%	12%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$950			
	31200 Food Services Operations; Food Preparation and Dispensing	\$189,438	\$211,885	\$235,989	\$268,562	42%	27%	14%
	31300 Food Services Operations; Food Delivery	\$0	\$176,131	\$0	\$0		-100%	
	31400 Food Services Operations; Food Purchases	\$260,479	\$136,642	\$304,030	\$349,753	34%	156%	15%
	31900 Other Food Services	\$21,326	\$26,092	\$37,718	\$35,096	65%	35%	-7%
Overhead and Operational Total		\$2,833,222	\$3,344,492	\$3,407,657	\$3,761,702	33%	12%	10%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,374	\$1,201	\$332	\$119	-91%	-90%	-64%
	33200 Community Recreation	\$4,500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$78,463	\$176,600	\$159,267	\$187,828	139%	6%	18%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$160,699	\$55,783	\$25,836	\$43,772	-73%	-22%	69%
	43000 Facilities Acquisition and Construction; Professional Services	\$18,939	\$21,549	\$13,973	\$6,895	-64%	-68%	-51%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$2,500			
	45100 Building Acquisition, Construction and Improvements	\$136,502	\$30,398	\$91,146	\$639,714	369%	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,496	\$133,834	\$51,557	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$59,696	\$79,150	\$78,323	\$76,439	28%	-3%	-2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,900	\$12,639	\$17,928	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,733	\$139,155	\$198,844	\$262,816	-2%	89%	32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$48,854	\$24,562			-50%
	51100 Debt Services; Principal on Debt; Bonds	\$215,000	\$180,000	\$195,000	\$205,000	-5%	14%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$1,900,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$267,720	\$141,000	\$125,311	\$116,377	-57%	-17%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$147,229	\$147,957	\$16,818	\$13,208	-91%	-91%	-21%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$7,960	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,314,515	\$789,369	\$455,000	\$2,055,000	56%	160%	352%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$731,546	\$1,366,000	\$656,500	\$1,366,500	87%	0%	108%
	59200 Other Debt Services Obligations; Bank Fee	\$1,250	\$0	\$0	\$0	-100%		
Nonoperational Total		\$3,548,521	\$5,174,634	\$2,134,688	\$5,000,729	41%	-3%	134%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$29,960	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$508,286	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$40,834	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,048,358	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,396	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$197,196	\$0	\$0	\$0			
Prorated By Fund Total		\$1,833,030	\$0	\$0	\$0			