

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

Shelbyville Central Schools (7365)

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	\$165,725	\$203,557	\$200,067	n/a	21%	-2%
	11100 Regular Programs; Elementary	\$3,657,217	\$5,486,476	\$5,806,182	\$6,785,459	86%	24%	17%
	11200 Regular Programs; Middle/Junior High	\$2,007,308	\$2,579,491	\$2,659,230	\$3,022,600	51%	17%	14%
	11300 Regular Programs; High School	\$1,998,761	\$2,789,399	\$2,702,753	\$3,193,232	60%	14%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$46,297	\$82,470	\$90,108	n/a	95%	9%
	11480 Vocational Education; Industrial Education A	\$3,991	\$0	\$0	\$0	-100%	n/a	n/a
	11510 Vocational Education; Cooperative Education	\$736	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$2	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$13,738	\$29,325	\$3,355	\$32,082	134%	9%	> 500%
	12100 2007 Account Code - Gifted and Talented	\$84,788	\$74,008	\$69,151	\$35,859	-58%	-52%	-48%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$45,192	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$29	\$14,835	\$24,900	\$19,679	> 500%	33%	-21%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$90,879	\$404,082	\$441,240	\$192,179	111%	-52%	-56%
	12610 Learning Disability	\$0	\$0	\$0	\$295,128	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$83,626	\$160,617	\$170,004	\$205,399	146%	28%	21%
	12810 Special Education Preschool	\$0	\$0	\$30	\$0	n/a	n/a	-100%
	12900 Other Special Programs	-\$81	\$0	\$0	\$1,419	n/a	n/a	n/a
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$15,106	\$0	\$0	\$0	-100%	n/a	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$7,412	\$5,558	\$5,709	n/a	-23%	3%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,489	\$1,871	\$1,902	\$3,929	58%	110%	107%
	14300 Summer School Programs; High School	\$34,901	\$47,253	\$7,362	\$26,642	-24%	-44%	262%
	16100 Remediation Testing	\$37,851	\$105,025	\$116,106	\$102,914	172%	-2%	-11%
	16200 Preventive Remediation	\$31,571	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$24,711	\$6,340	\$0	\$22,896	-7%	261%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$484,293	\$656,809	\$770,791	\$755,742	56%	15%	-2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,425,945	\$2,023,622	\$2,151,041	\$2,504,743	76%	24%	16%
	22220 Library/Media Services; School Library	\$154,072	\$210,945	\$193,367	\$240,299	56%	14%	24%
	22230 Library/Media Services; Audiovisual	\$4,072	\$2,530	\$4,438	\$3,734	-8%	48%	-16%
	24100 Office of The Principal	\$885,089	\$1,045,546	\$1,102,967	\$1,553,768	76%	49%	41%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$197,689	\$306,994	\$205,357	\$129,809	-34%	-58%	-37%
	26497 2007 Account Code - Teachers Retirement Fund	\$340,614	\$673,239	\$723,218	\$383,385	13%	-43%	-47%
Student Academic Achievement Total		\$11,579,397	\$16,837,839	\$17,444,981	\$19,851,974	71%	18%	14%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$241,328	\$201,922	\$244,559	\$334,703	39%	66%	37%
	21340 Health Services; Nurse Services	\$67,957	\$148,655	\$166,676	\$190,586	180%	28%	14%
	22110 Improvement of Instruction; Service Area Direction	\$44,579	\$47,565	\$44,603	\$24,297	-45%	-49%	-46%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,033	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$1,052	\$30,948	\$10,529	\$24,109	> 500%	-22%	129%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$109,119	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$5,930	\$18,380	\$16,186	\$12,084	104%	-34%	-25%
	23120 Board of Education; Service Area Assistants	\$52,327	\$108,902	\$123,746	\$157,571	201%	45%	27%
	23190 Board of Education; Other Governing Body Services	\$4,921	\$8,637	\$15,536	\$15,535	216%	80%	0%
	23210 Executive Administration; Office of The Superintendent	\$141,917	\$310,308	\$358,044	\$447,710	215%	44%	25%
	23220 Executive Administration; Community Relations	\$8	\$2,168	\$2,716	\$1,054	> 500%	-51%	-61%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$48	\$0	\$0	n/a	-100%	n/a
	24900 Other Support Services, School Administration	\$9,505	\$48,790	\$25,124	\$57,074	> 500%	17%	127%
	25750 Personnel Services; Health Services	\$2,250	\$3,800	\$3,914	\$4,032	79%	6%	3%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$282,813	\$708,446	\$128,909	n/a	-54%	-82%
Student Instructional Support Total		\$572,809	\$1,212,935	\$1,720,078	\$1,506,784	163%	24%	-12%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$11,638	\$22,185	\$18,528	\$22,324	92%	1%	20%
	23160 Board of Education; Promotion Expenses	\$0	\$623	\$464	\$4,628	n/a	> 500%	> 500%
	25150 Fiscal Services; Payroll Services	\$30,591	\$39,414	\$40,573	\$46,234	51%	17%	14%

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	25160 Fiscal Services; Financial Accounting	\$1,203	\$1,130	\$1,130	\$400	-67%	-65%	-65%
	25180 Fiscal Services; Property Accounting	\$2,940	\$9,240	\$0	\$20,250	> 500%	119%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$7,118	\$7,973	\$23,445	\$11,156	57%	40%	-52%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$102	\$267	\$206	n/a	101%	-23%
	25196 Other Fiscal Services; Cash Change	\$1,500	\$2,050	\$2,050	\$2,630	75%	28%	28%
	25199 Other Fiscal Services; Other	\$19	\$26	\$190	\$50	167%	89%	-74%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	-\$2,632	\$2,475	-\$4,010	\$13,743	n/a	455%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,502,736	\$2,435,641	\$2,508,052	\$2,965,448	97%	22%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$188,339	\$499,511	\$565,641	\$557,554	196%	12%	-1%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,730	\$19,083	\$23,345	\$18,460	45%	-3%	-21%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,296	\$3,444	\$3,312	\$3,804	15%	10%	15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$95,339	\$187,819	\$137,442	\$148,044	55%	-21%	8%
	27010 Student Transportation; Service Area Direction	\$88,517	\$71,639	\$97,625	\$92,082	4%	29%	-6%
	27100 Student Transportation; Vehicle Operation	\$216,062	\$456,828	\$498,397	\$601,059	178%	32%	21%
	27200 Student Transportation; Monitoring Services	\$17,153	\$5,522	\$3,271	\$12,778	-26%	131%	291%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$55,712	\$77,421	\$75,922	\$115,340	107%	49%	52%
	27400 Student Transportation; Purchase of School Buses	\$93,619	\$87,416	\$61,314	\$3,438	-96%	-96%	-94%
	27500 Student Transportation; Insurance on Buses	\$271	\$39,827	\$31,539	\$23,056	> 500%	-42%	-27%
	27700 Student Transportation; Contracted Transportation Services	\$458,600	\$651,331	\$662,296	\$775,054	69%	19%	17%
	27900 Student Transportation; Other Student Transportation Services	\$49,359	\$84,872	\$22,456	\$71,294	44%	-16%	217%
	31100 Food Services Operations; Service Area Direction	\$30,889	\$65,589	\$87,988	\$107,012	246%	63%	22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$450,030	\$559,418	\$605,189	\$645,858	44%	15%	7%
	31300 Food Services Operations; Food Delivery	\$14,123	\$4,182	\$2,022	\$20,899	48%	400%	> 500%
	31400 Food Services Operations; Food Purchases	\$517,786	\$691,252	\$880,013	\$772,150	49%	12%	-12%
	31900 Other Food Services	\$1,652	\$509	\$451	\$1,279	-23%	151%	183%
	33100 Community Service Operations; Direction of Community Services	\$11,063	\$6,659	\$6,146	\$11,399	3%	71%	85%
	33400 Athletic Coaches	\$205,605	\$364,874	\$383,964	\$437,930	113%	20%	14%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$25,056	\$89,962	\$108,262	\$115,290	360%	28%	6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$49,756	\$0	\$91,608	n/a	84%	n/a
Overhead and Operational Total		\$4,090,314	\$6,537,772	\$6,847,288	\$7,712,455	89%	18%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$231,986	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$27,170	\$161,777	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$52,126	\$33,060	\$46,545	\$111,039	113%	236%	139%
	45100 Building Acquisition, Construction and Improvements	\$193,437	\$2,416,044	\$4,145,601	\$3,650,701	> 500%	51%	-12%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$53,459	\$0	\$0	\$0	-100%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$28,890	\$32,320	\$24,000	n/a	-17%	-26%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$47,931	\$47,363	\$49,380	\$26,538	-45%	-44%	-46%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$929,928	\$259,992	\$550,098	\$696,493	-25%	168%	27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$789	\$225	\$0	\$1,038	32%	361%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$813,388	\$818,431	\$825,838	n/a	2%	1%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$26,127	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,177,563	\$3,395,203	\$4,672,902	\$5,048,309	329%	49%	8%
	54200 2007 Account Code - Common School Fund	\$134,625	\$99,000	\$55,750	\$0	-100%	-100%	-100%
	59100 Other Debt Services Obligations; Registrars Fee	\$2,000	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$2,851,014	\$7,254,942	\$10,397,154	\$10,383,955	264%	43%	0%
prorated								
	26491 2007 Account Code - PERF	\$143,071	\$198,101	\$232,380	\$120,478	-16%	-39%	-48%
	26492 2007 Account Code - Social Security	\$862,250	\$1,220,310	\$1,269,058	\$609,431	-29%	-50%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$38,336	\$144,381	\$156,245	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$767,565	\$1,900,888	\$2,236,318	\$1,225,811	60%	-36%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$309	\$14,406	\$5,662	\$6,150	> 500%	-57%	9%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$193,780	\$254,101	\$216,454	\$89,672	-54%	-65%	-59%
prorated Total		\$2,005,311	\$3,732,187	\$4,116,118	\$2,051,542	2%	-45%	-50%

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Shelbyville Central Schools (7365)

1006 Category Account FY 1998 FY 2006 FY 2007 FY 2008 10 Year Increase 2 Year Increase 1 Year Increase

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	\$13,166,928	\$19,784,535	\$20,570,313	\$21,481,198	63%	9%	4%	62.4%	55.6%	50.8%	51.8%
Student Instructional Support	\$666,758	\$1,391,250	\$1,927,860	\$1,595,638	139%	15%	-17%	3.2%	3.9%	4.8%	3.8%
Overhead and Operational	\$4,405,249	\$7,142,094	\$7,630,292	\$8,045,918	83%	13%	5%	20.9%	20.1%	18.8%	19.4%
Nonoperational	\$2,859,911	\$7,257,797	\$10,397,154	\$10,383,955	263%	43%	0%	13.6%	20.4%	25.7%	25.0%
Grand Total	\$21,098,845	\$35,575,676	\$40,525,619	\$41,506,709	97%	17%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	59.5%	55.5%	55.6%