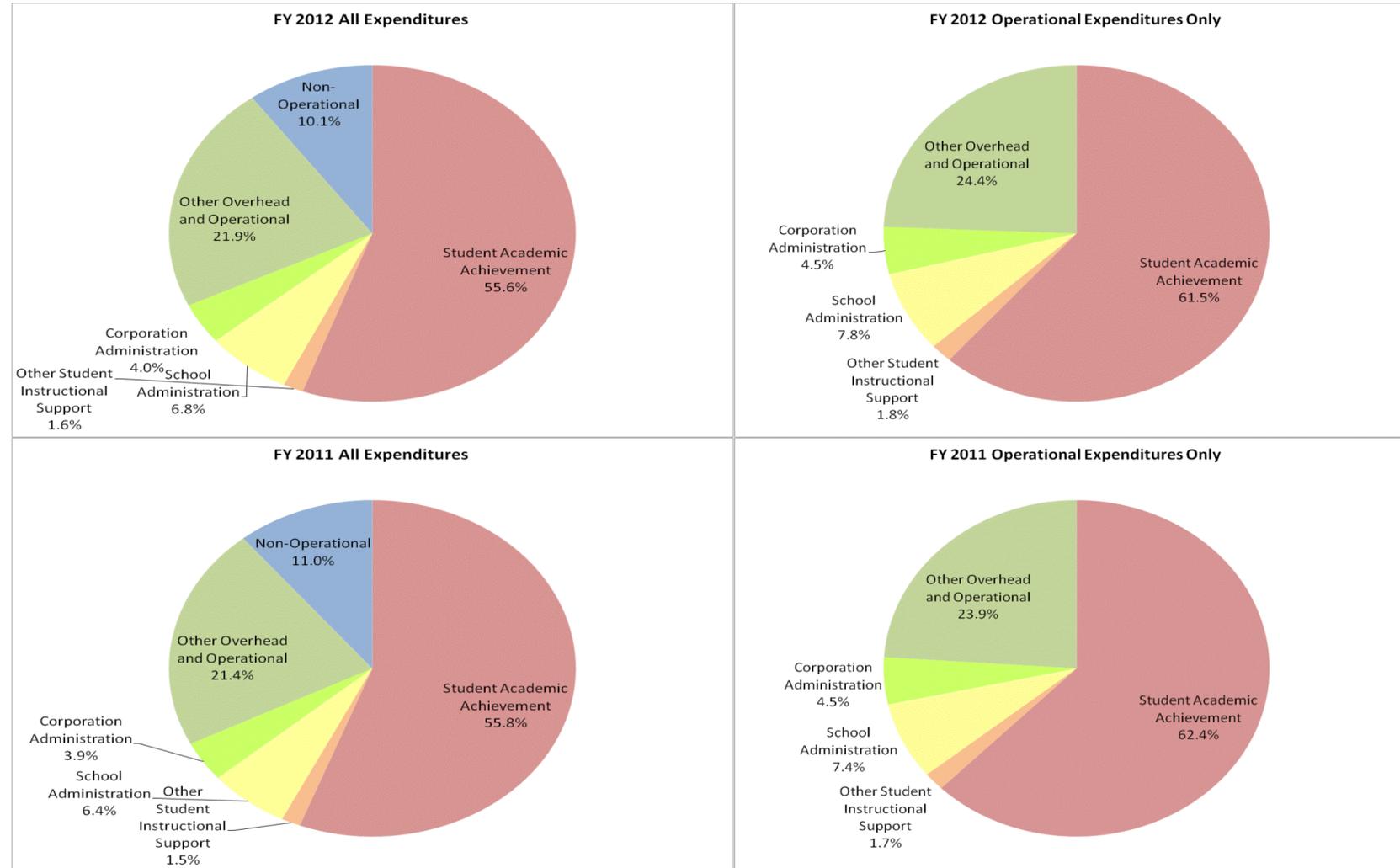


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shoals Community School Corp (5520)**

Shoals Community School Corp (5520)

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	\$3,551,279	49.1%	\$3,890,539	54.0%	\$4,020,565	55.8%	\$3,901,286	55.6%
Student Instructional Support	\$535,832	7.4%	\$612,323	8.5%	\$570,295	7.9%	\$591,055	8.4%
Overhead and Operational	\$1,633,149	22.6%	\$1,809,161	25.1%	\$1,822,327	25.3%	\$1,819,020	25.9%
Nonoperational	\$1,508,155	20.9%	\$887,163	12.3%	\$789,558	11.0%	\$707,162	10.1%
Grand Total	\$7,228,415		\$7,199,187		\$7,202,745		\$7,018,524	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.5%	62.5%	63.7%	64.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shoals Community School Corp (5520)**

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	\$19,943	\$198,007	\$171,281	\$232,631	> 500%	17%	36%
	11100 Regular Programs; Elementary	\$1,105,163	\$1,319,083	\$1,272,279	\$1,270,843	15%	-4%	0%
	11200 Regular Programs; Middle/Junior High	\$248,374	\$13,875	\$22,223	\$11,525	-95%	-17%	-48%
	11300 Regular Programs; High School	\$608,749	\$1,316,606	\$1,471,805	\$1,515,513	149%	15%	3%
	11450 Vocational Education; Consumer and Homemaking	\$945	\$1,106	\$1,175	\$831	-12%	-25%	-29%
	11520 Vocational Education; Area School Participation	\$27,901	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$10,925	\$20,975	\$25,102	\$40,034	266%	91%	59%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,352	\$16,870	\$7,663		-75%	-55%
	12210 Mental Disabilities; Mild Mental Disabilities	\$47,037	\$55,449	\$52,696	\$48,614	3%	-12%	-8%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$116,592	\$265,076	\$285,226	\$252,785	117%	-5%	-11%
	12350 Physical Impairment; Homebound	\$0	\$116	\$0	\$666		476%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,668	\$21,133	\$13,749	\$7,938	198%	-62%	-42%
	12510 Culturally Different; Communication Disorders	\$53,038	\$57,287	\$59,611	\$59,757	13%	4%	0%
	12610 Learning Disability	\$10,702	\$20,494	\$49,183	\$31,103	191%	52%	-37%
	12710 Equal Opportunity At Risk	\$4,268	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$29,932	\$25,027	\$35,641	\$25,287	-16%	1%	-29%
	14100 Summer School Programs; Elementary	\$5,461	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$6,957	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$17,185	\$63,631	\$4,352	\$139	-99%	-100%	-97%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$47,577	\$60,475	\$6,954		-85%	-89%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$63,608	\$70,077	\$70,077	\$65,267	3%	-7%	-7%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$5,100			
	22110 Improvement of Instruction; Service Area Direction	\$22,194	\$5,410	\$26,246	\$197	-99%	-96%	-99%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$500	\$7,446	\$1,297	\$17,089	> 500%	130%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,975	\$13,504	\$2,757	\$5,465	84%	-60%	98%
	22220 Library/Media Services; School Library	\$62,595	\$85,359	\$92,685	\$75,440	21%	-12%	-19%
	22230 Library/Media Services; Audiovisual	\$273	\$492	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$32,094	\$48,898	\$53,498	\$53,128	66%	9%	-1%
	22360 Instruction, Related Technology; Network Support	\$27,316	\$130,089	\$38,217	\$45,635	67%	-65%	19%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$108,353	\$25,169			-77%
	22900 Other Support Service, Instructional Staff	\$0	\$17,975	\$24,176	\$22,771		27%	-6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$43,546	\$48,428	\$53,090	\$67,243	54%	39%	27%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$341	\$195	\$501	\$277	-19%	42%	-45%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,312	\$6,871	\$8,000	\$6,223	-71%	-9%	-22%
	26497 2007 Account Code - Teachers Retirement Fund	\$185,621	\$0	\$0	\$0			
Student Academic Achievement Total		\$2,778,215	\$3,890,539	\$4,020,565	\$3,901,286	40%	0%	-3%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$9,007	\$6,625	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$69,976	\$85,403	\$68,178	\$68,332	-2%	-20%	0%
	21290 Guidance Services; Other Guidance Services	\$13,559	\$25,835	\$0	\$1,612	-88%	-94%	
	21340 Health Services; Nurse Services	\$26,060	\$37,863	\$40,639	\$41,800	60%	10%	3%
	24100 Office of The Principal	\$291,810	\$456,597	\$461,479	\$479,310	64%	5%	4%
Student Instructional Support Total		\$410,411	\$612,323	\$570,295	\$591,055	44%	-3%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$12,126	\$15,015	\$13,467	\$11,945	-1%	-20%	-11%
	23150 Board of Education; Legal Services	\$3,673	\$16,300	\$1,155	\$0	-100%	-100%	-100%
	23160 Board of Education; Promotion Expenses	\$451	\$1,157	\$1,166	\$792	76%	-32%	-32%
	23190 Board of Education; Other Governing Body Services	\$3,400	\$5,400	\$3,921	\$3,400	0%	-37%	-13%
	23210 Executive Administration; Office of The Superintendent	\$160,802	\$223,926	\$257,948	\$260,160	62%	16%	1%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,521	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$0	\$514	\$773	\$785		53%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$1,781	\$0	\$25	\$3	-100%		-88%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$110	\$1,098	\$651		491%	-41%
	25750 Personnel Services; Health Services	\$0	\$1,241	\$30	\$230		-81%	> 500%
	25890 Other Technology Services	\$0	\$0	\$0	\$612			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$459,252	\$608,723	\$547,212	\$544,270	19%	-11%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Shoals Community School Corp (5520)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$36,862	\$11,893	\$7,128	\$3,433	-91%	-71%	-52%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$31,677	\$33,237	\$21,973	\$49,819	57%	50%	127%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$885	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$29,562	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,905	\$2,871	\$4,028	\$2,103	-46%	-27%	-48%
	26700 Operation and Maintenance of Plant Services; Insurance	\$27,259	\$30,944	\$34,001	\$35,316	30%	14%	4%
	27010 Student Transportation; Service Area Direction	\$36,960	\$40,977	\$47,488	\$47,650	29%	16%	0%
	27100 Student Transportation; Vehicle Operation	\$22,739	\$33,187	\$30,188	\$25,187	11%	-24%	-17%
	27200 Student Transportation; Monitoring Services	\$9,614	\$3,248	\$37,367	\$1,836	-81%	-43%	-95%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$18,250	\$29,530	\$45,342	\$61,843	239%	109%	36%
	27500 Student Transportation; Insurance on Buses	\$0	\$5,230	\$5,883	\$5,009		-4%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$411,309	\$485,163	\$471,442	\$473,135	15%	-2%	0%
	27900 Student Transportation; Other Student Transportation Services	\$950	\$1,505	\$1,248	\$1,150	21%	-24%	-8%
	27910 Student Transportation; Bus Driver Training	\$472	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$137,719	\$151,964	\$187,901	\$176,535	28%	16%	-6%
	31400 Food Services Operations; Food Purchases	\$83,456	\$100,596	\$92,896	\$105,179	26%	5%	13%
	31900 Other Food Services	\$8,205	\$6,429	\$8,648	\$7,978	-3%	24%	-8%
Overhead and Operational Total		\$1,502,828	\$1,809,161	\$1,822,327	\$1,819,020	21%	1%	0%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,632	\$5,840	\$2,599	\$4,921	201%	-16%	89%
	33200 Community Recreation	\$5,499	\$5,607	\$5,410	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$66,572	\$78,942	\$85,760	\$73,198	10%	-7%	-15%
	33910 High School Band Uniforms	\$14,592	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$1,567	\$1,787	\$1,307	\$1,365	-13%	-24%	4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$98	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$538,510	\$0	\$700	\$2,183	-100%		212%
	45100 Building Acquisition, Construction and Improvements	\$20,853	\$66,956	\$1,948	\$0	-100%	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$16,374	\$7,690	\$1,701	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,955	\$20,604	\$19,830	\$19,542	-7%	-5%	-1%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$56,784	\$25,225	\$33,045	\$5,714	-90%	-77%	-83%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,366	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$144,918	\$140,000	\$150,000	\$155,000	7%	11%	3%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$10,934	\$1,962	\$4,093		-63%	109%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$72,349	\$60,800	\$54,275		-25%	-11%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$315,000	\$130,000	\$135,000	\$140,000	-56%	8%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$79,500	\$72,500	\$68,500		-14%	-6%
	54200 Common School Fund; Principal	\$277,371	\$192,560	\$199,127	\$152,243	-45%	-21%	-24%
	54250 Common School Fund; Interest	\$0	\$49,071	\$17,869	\$26,128		-47%	46%
Nonoperational Total		\$1,484,991	\$887,163	\$789,558	\$707,162	-52%	-20%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$93,658	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$247,735	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,450	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$642,312	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,690	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$53,125	\$0	\$0	\$0			
Prorated By Fund Total		\$1,051,970	\$0	\$0	\$0			