

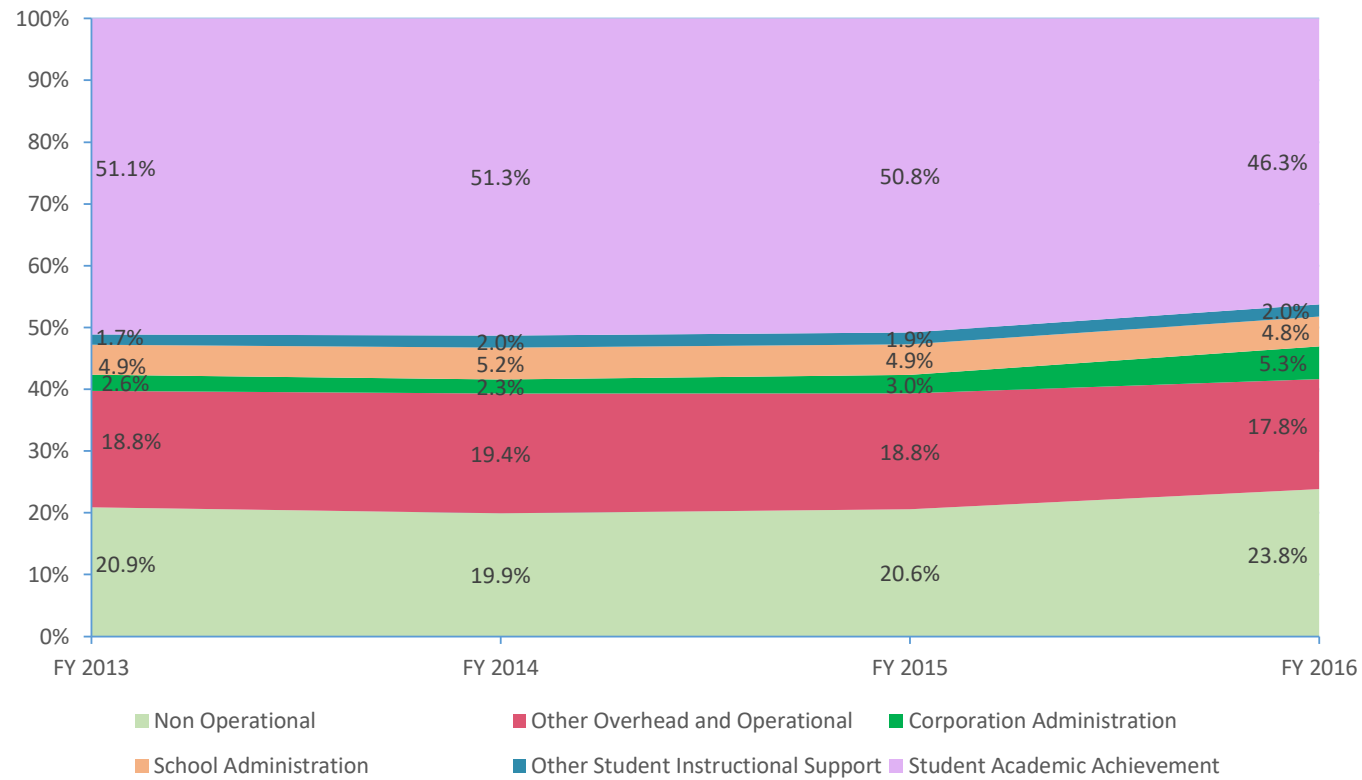
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Shelbyville Central Schools (7365)**

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	\$18,862,554	53.0%	\$20,705,209	46.6%	\$20,643,046	51.1%	\$19,912,598	51.3%	\$21,137,965	50.8%	\$19,807,338	46.3%
Student Instructional Support	\$1,771,385	5.0%	\$2,445,208	5.5%	\$2,631,798	6.5%	\$2,759,790	7.1%	\$2,854,419	6.9%	\$2,911,074	6.8%
<b>Total</b>	<b>\$20,633,939</b>	<b>58.0%</b>	<b>\$23,150,417</b>	<b>52.1%</b>	<b>\$23,274,844</b>	<b>57.6%</b>	<b>\$22,672,387</b>	<b>58.4%</b>	<b>\$23,992,384</b>	<b>57.7%</b>	<b>\$22,718,412</b>	<b>53.1%</b>

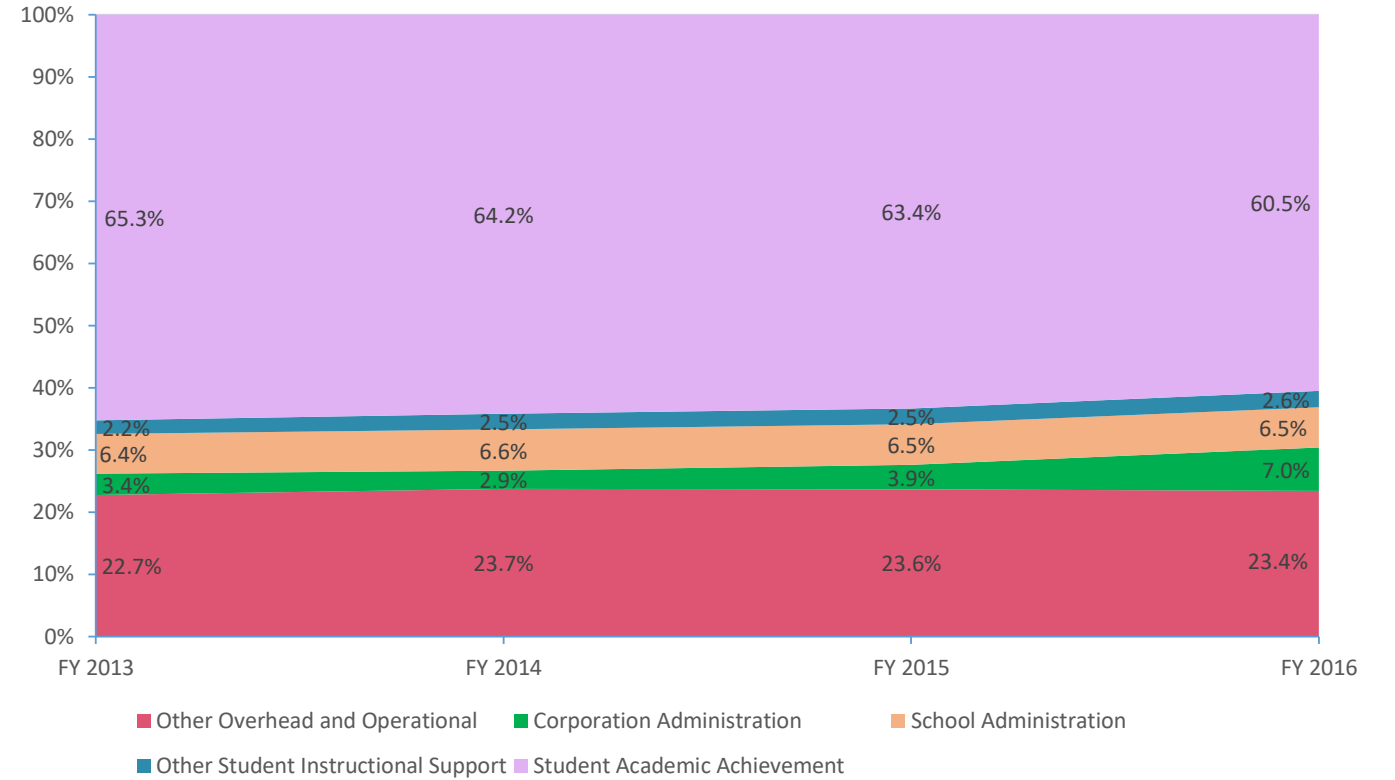
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,090,158	19.9%	\$8,533,610	19.2%	\$8,667,379	21.5%	\$8,401,556	21.6%	\$9,047,466	21.7%	\$9,884,495	23.1%
Non Operational	\$7,851,579	22.1%	\$12,724,594	28.7%	\$8,433,903	20.9%	\$7,733,418	19.9%	\$8,562,042	20.6%	\$10,207,914	23.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$14,941,737</b>	<b>42.0%</b>	<b>\$21,258,204</b>	<b>47.9%</b>	<b>\$17,101,282</b>	<b>42.4%</b>	<b>\$16,134,974</b>	<b>41.6%</b>	<b>\$17,609,508</b>	<b>42.3%</b>	<b>\$20,092,409</b>	<b>46.9%</b>

<b>Grand Total</b>	<b>\$35,575,676</b>		<b>\$44,408,621</b>		<b>\$40,376,127</b>		<b>\$38,807,361</b>		<b>\$41,601,892</b>		<b>\$42,810,821</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	\$165,725	\$345,633	\$1,080,663	\$1,079,012	551.1%	212.2%	-0.2%
11100	Regular Programs	Elementary	\$5,486,476	\$7,705,240	\$6,585,912	\$6,428,868	17.2%	-16.6%	-2.4%
11200	Regular Programs	Middle/Junior High	\$2,579,491	\$3,407,353	\$3,117,042	\$3,186,103	23.5%	-6.5%	2.2%
11300	Regular Programs	High School	\$2,789,399	\$3,617,744	\$3,621,312	\$3,709,719	33.0%	2.5%	2.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$46,297	\$116,830	\$208,435	\$187,248	304.4%	60.3%	-10.2%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$29,325	\$119	\$148	\$14,273	-51.3%	11909.0%	9560.7%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$74,008	\$69,453	\$36,760	\$78,123	5.6%	12.5%	112.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$920,200	\$848,923	NA	NA	-7.7%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$0	\$166,187	\$154,521	NA	NA	-7.0%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$477,653	\$457,887	NA	NA	-4.1%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$67,358	\$60,065	NA	NA	-10.8%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$17,312	\$11,166	NA	NA	-35.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$147,602	\$156,699	NA	NA	6.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$0	\$353,645	\$381,351	NA	NA	7.8%
12520	Special Programs	Culturally Different - Compensatory	\$14,835	\$7,296	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$404,082	\$547,673	\$598,137	\$567,842	40.5%	3.7%	-5.1%
12710	Special Programs	Equal Opportunity At Risk	\$160,617	\$188,594	\$175,331	\$179,450	11.7%	-4.8%	2.3%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$412,633	\$462,911	NA	NA	12.2%
12900	Special Programs	Other Special Programs	\$0	\$156,750	\$255,826	\$244,910	NA	56.2%	-4.3%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$7,412	\$6,642	\$6,937	\$6,949	-6.2%	4.6%	0.2%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$1,871	\$4,870	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$47,253	\$22,983	\$7,555	\$3,951	-91.6%	-82.8%	-47.7%
16100	Remediation	Remediation Testing	\$105,025	\$115,875	\$0	\$40	-100.0%	-100.0%	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$6,340	\$8,467	\$0	\$2,363	-62.7%	-72.1%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$656,809	\$728,532	\$927,704	\$785,704	19.6%	7.8%	-15.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$2,023,622	\$2,200,830	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$47,565	\$26,426	\$124,694	\$90,976	91.3%	244.3%	-27.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$0	\$2,500	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$30,948	\$27,686	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$210,945	\$263,449	\$247,256	\$257,428	22.0%	-2.3%	4.1%
22230	Instruction	Library/Media Services - Audiovisual	\$2,530	\$5,173	\$1,728	\$3,278	29.6%	-36.6%	89.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$282,813	\$564,128	\$631,458	\$265,345	-6.2%	-53.0%	-58.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,673	\$595	\$0	NA	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$306,994	\$546,790	\$660,732	\$179,736	-41.5%	-67.1%	-72.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$287,151	\$0	NA	NA	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$673,239	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$16,153,620</b>	<b>\$20,705,209</b>	<b>\$21,137,965</b>	<b>\$19,807,338</b>	<b>22.6%</b>	<b>-4.3%</b>	<b>-6.3%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$201,922	\$317,901	\$423,901	\$447,488	121.6%	40.8%	5.6%
21340	Students	Health Services - Nurse Services	\$148,655	\$207,984	\$204,345	\$207,874	39.8%	-0.1%	1.7%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$169,342	\$186,239	NA	NA	10.0%
24100	School Administration	Office of The Principal	\$1,045,546	\$1,888,972	\$1,993,268	\$1,994,653	90.8%	5.6%	0.1%
24900	School Administration	Other Support Services - School Admin.	\$48,790	\$30,352	\$63,563	\$74,820	53.4%	146.5%	17.7%
<b>Student Instructional Support Total</b>			<b>\$1,444,912</b>	<b>\$2,445,208</b>	<b>\$2,854,419</b>	<b>\$2,911,074</b>	<b>101.5%</b>	<b>19.1%</b>	<b>2.0%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$18,380	\$17,138	\$21,440	\$18,868	2.7%	10.1%	-12.0%
23120	General Administration	Board of Education - Service Area Assistants	\$108,902	\$118,746	\$6,037	\$18,716	-82.8%	-84.2%	210.0%
23150	General Administration	Board of Education - Legal Services	\$22,185	\$28,005	\$37,334	\$29,579	33.3%	5.6%	-20.8%
23160	General Administration	Board of Education - Promotion Expenses	\$623	\$522	\$1,405	\$0	-100.0%	-100.0%	-100.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$8,637	\$11,157	\$6,840	\$12,175	41.0%	9.1%	78.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$310,308	\$470,744	\$641,889	\$1,204,415	288.1%	155.9%	87.6%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23220	General Administration	Executive Administration - Community Relations	\$2,168	\$1,162	\$1,932	\$922	-57.5%	-20.6%	-52.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$1,080	\$0	NA	NA	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$48	\$900	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$64,244	\$194,249	\$199,841	NA	211.1%	2.9%
25150	Central Services	Fiscal Services - Payroll Services	\$39,414	\$52,746	\$71,075	\$78,812	100.0%	49.4%	10.9%
25180	Central Services	Fiscal Services - Property Accounting	\$9,240	\$0	\$9,900	\$0	-100.0%	NA	-100.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$7,973	\$23,199	\$20,304	\$385	-95.2%	-98.3%	-98.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$102	\$140	\$374	\$54	-46.8%	-61.2%	-85.4%
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,050	\$2,630	\$2,610	\$2,610	27.3%	-0.8%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$26	\$40	\$237,664	\$699,433	2643258.0%	1748481.4%	194.3%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$2,475	(\$5,745)	(\$10,149)	\$0	-100.0%	100.0%	100.0%
25750	Central Services	Personnel Services - Health Services	\$3,800	\$4,153	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,435,641	\$3,150,901	\$2,874,843	\$2,730,503	12.1%	-13.3%	-5.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$499,511	\$725,639	\$712,763	\$769,224	54.0%	6.0%	7.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,130	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$19,083	\$18,559	\$13,149	\$4,779	-75.0%	-74.3%	-63.7%
26600	Operation and Maintenance of Plant Services	Security Services	\$3,444	\$3,504	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$187,819	\$176,024	\$205,974	\$210,786	12.2%	19.7%	2.3%
27010	Student Transportation	Service Area Direction	\$71,639	\$137,112	\$130,078	\$134,035	87.1%	-2.2%	3.0%
27100	Student Transportation	Vehicle Operation	\$456,828	\$679,024	\$828,373	\$836,099	83.0%	23.1%	0.9%
27200	Student Transportation	Monitoring Services	\$5,522	\$6,796	\$5,476	\$22,480	307.1%	230.8%	310.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$77,421	\$120,697	\$150,235	\$144,847	87.1%	20.0%	-3.6%
27400	Student Transportation	Purchase of School Buses	\$87,416	\$142,040	\$331,164	\$53,905	-38.3%	-62.0%	-83.7%
27500	Student Transportation	Insurance on Buses	\$39,827	\$25,529	\$38,639	\$40,761	2.3%	59.7%	5.5%
27700	Student Transportation	Contracted Transportation Services	\$651,331	\$788,209	\$668,248	\$636,032	-2.3%	-19.3%	-4.8%
27900	Student Transportation	Other Student Transportation Services	\$84,872	\$57,602	\$32,778	\$21,459	-74.7%	-62.7%	-34.5%
31100	Food Services Operations	Service Area Direction	\$65,589	\$126,436	\$1,803,440	\$2,012,760	2968.8%	1491.9%	11.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$559,418	\$662,866	\$6,409	\$0	-100.0%	-100.0%	-100.0%
31300	Food Services Operations	Food Delivery	\$4,182	\$29,135	\$1,412	\$1,014	-75.8%	-96.5%	-28.2%
31400	Food Services Operations	Food Purchases	\$691,252	\$892,779	\$160	\$0	-100.0%	-100.0%	-100.0%
31900	Food Services Operations	Other Food Services	\$509	\$975	\$342	\$0	-100.0%	-100.0%	-100.0%
<b>Overhead and Operational Total</b>			<b>\$6,478,764</b>	<b>\$8,533,610</b>	<b>\$9,047,466</b>	<b>\$9,884,495</b>	<b>52.6%</b>	<b>15.8%</b>	<b>9.3%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$6,659	\$5,107	\$12,567	\$15,829	137.7%	209.9%	26.0%
33400	Category not Specified	Athletic Coaches	\$364,874	\$493,724	\$445,978	\$456,864	25.2%	-7.5%	2.4%
41000	Category not Specified	Land Acquisition and Development	\$161,777	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$33,060	\$229,402	\$330,148	\$317,983	861.8%	38.6%	-3.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,416,044	\$1,967,715	\$1,459,996	\$551,408	-77.2%	-72.0%	-62.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$28,890	\$12,050	\$18,704	\$20,984	-27.4%	74.1%	12.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$89,962	\$116,864	\$135,649	\$114,856	27.7%	-1.7%	-15.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$47,363	\$51,484	\$30,916	\$1,790	-96.2%	-96.5%	-94.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$259,992	\$586,154	\$281,585	\$131,506	-49.4%	-77.6%	-53.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$225	\$922	\$122,358	\$2,794,557	1240051.2%	302990.7%	2183.9%
51100	Principal on Debt	Bonds	\$813,388	\$834,983	\$0	\$0	-100.0%	-100.0%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$53,659	\$34,455	\$0	NA	-100.0%	-100.0%
52100	Interest on Debt	Bonds	\$0	\$3,000,000	\$23,093	\$0	NA	-100.0%	-100.0%
52200	Interest on Debt	Temporary Loans	\$49,756	\$196,870	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$3,395,203	\$5,053,286	\$5,662,842	\$5,800,636	70.8%	14.8%	2.4%
54200	Advancements and Obligations	Common School Fund - Principal	\$99,000	\$122,375	\$0	\$0	-100.0%	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$3,750	\$1,500	NA	NA	-60.0%
<b>Non Operational Total</b>			<b>\$7,766,192</b>	<b>\$12,724,594</b>	<b>\$8,562,042</b>	<b>\$10,207,914</b>	<b>31.4%</b>	<b>-19.8%</b>	<b>19.2%</b>
<b>Prorated by Fund</b>									

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$109,164	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$13,349	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$72,039	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$3,548	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$858,903	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$107,696	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$225,433	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$28,279	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$110,449	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$14,393	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$16,166	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$3,372	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,390,974	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$178,715	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$284,505	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$46,694	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$11,021	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,436	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,551	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$397	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$228,422	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$10,883	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$11,699	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$3,096	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$3,732,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>