

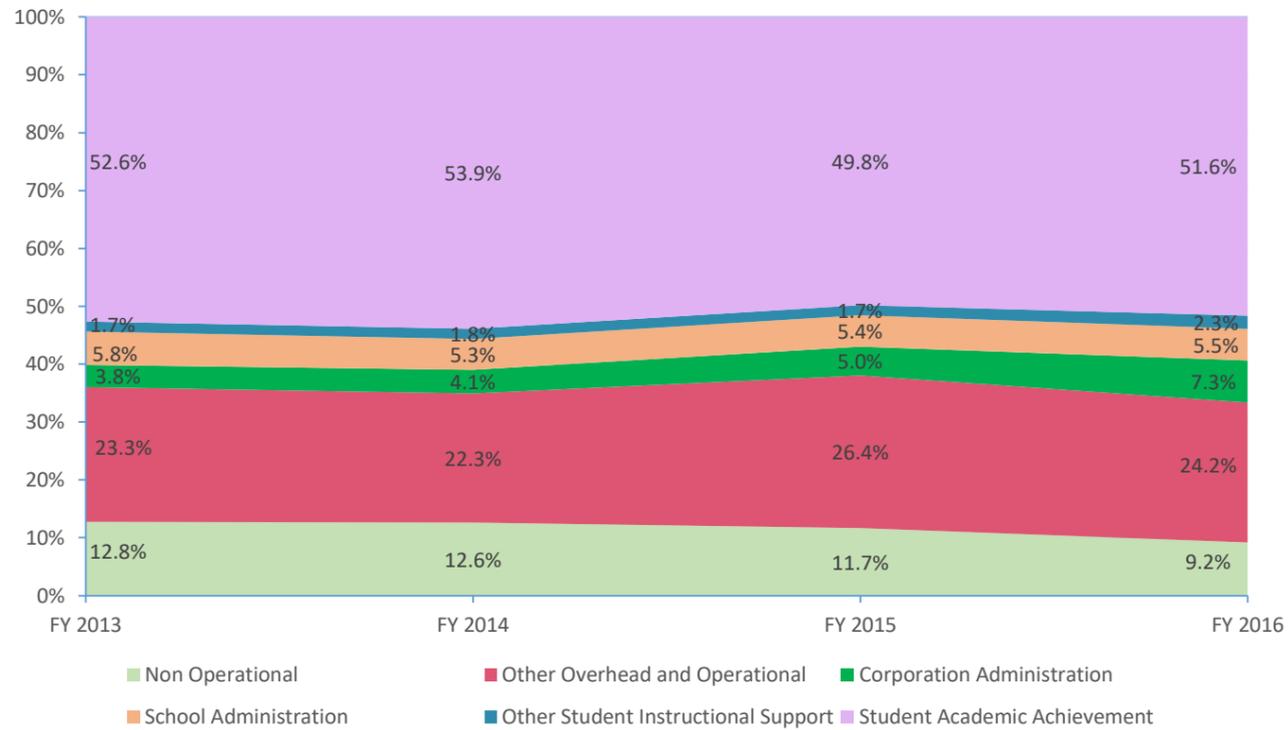
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Shoals Community School Corp (5520)**

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	\$3,551,279	49.1%	\$3,890,539	54.0%	\$3,318,429	52.6%	\$3,385,607	53.9%	\$3,181,930	49.8%	\$3,032,577	51.6%
Student Instructional Support	\$535,832	7.4%	\$612,323	8.5%	\$472,404	7.5%	\$445,695	7.1%	\$457,796	7.2%	\$455,419	7.8%
<b>Total</b>	<b>\$4,087,111</b>	<b>56.5%</b>	<b>\$4,502,863</b>	<b>62.5%</b>	<b>\$3,790,833</b>	<b>60.1%</b>	<b>\$3,831,302</b>	<b>61.0%</b>	<b>\$3,639,726</b>	<b>57.0%</b>	<b>\$3,487,996</b>	<b>59.4%</b>

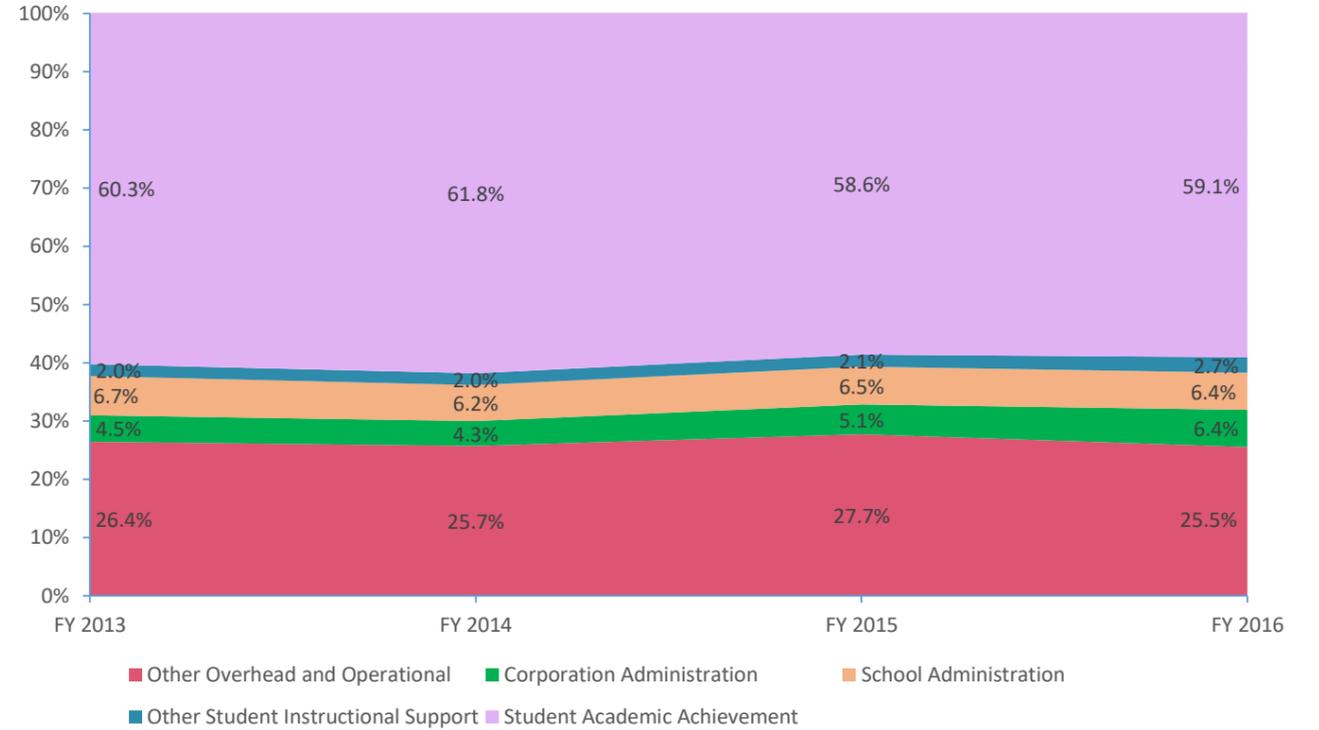
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,633,149	22.6%	\$1,809,161	25.1%	\$1,709,616	27.1%	\$1,658,523	26.4%	\$2,002,250	31.3%	\$1,847,307	31.4%
Non Operational	\$1,508,155	20.9%	\$887,163	12.3%	\$803,809	12.8%	\$792,951	12.6%	\$745,728	11.7%	\$539,764	9.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,141,304</b>	<b>43.5%</b>	<b>\$2,696,324</b>	<b>37.5%</b>	<b>\$2,513,424</b>	<b>39.9%</b>	<b>\$2,451,474</b>	<b>39.0%</b>	<b>\$2,747,978</b>	<b>43.0%</b>	<b>\$2,387,071</b>	<b>40.6%</b>

<b>Grand Total</b>	<b>\$7,228,415</b>		<b>\$7,199,187</b>		<b>\$6,304,257</b>		<b>\$6,282,776</b>		<b>\$6,387,704</b>		<b>\$5,875,068</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.

**School Corporation Expenditures by Account**  
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$19,943	\$198,007	\$151,156	\$150,524	654.8%	-24.0%	-0.4%
11100	Regular Programs	Elementary	\$1,105,163	\$1,319,083	\$1,197,404	\$1,080,918	-2.2%	-18.1%	-9.7%
11200	Regular Programs	Middle/Junior High	\$248,374	\$13,875	\$0	\$0	-100.0%	-100.0%	NA
11300	Regular Programs	High School	\$608,749	\$1,316,606	\$1,099,171	\$1,147,030	88.4%	-12.9%	4.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$1,043	\$0	NA	NA	-100.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$945	\$1,106	\$156	\$0	-100.0%	-100.0%	-100.0%
11520	Regular Programs	Vocational Education - Area School Participation	\$27,901	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,925	\$20,975	\$24,615	\$19,608	79.5%	-6.5%	-20.3%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$30,352	\$6,758	\$7,679	NA	-74.7%	13.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$47,037	\$55,449	\$91,938	\$115,166	144.8%	107.7%	25.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$116,592	\$265,076	\$191,920	\$207,181	77.7%	-21.8%	8.0%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$116	\$0	\$83	NA	-28.0%	NA
12420	Special Programs	Emotional Disabilities - All Others	\$2,668	\$21,133	\$9,971	\$0	-100.0%	-100.0%	-100.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$53,038	\$57,287	\$60,850	\$60,319	13.7%	5.3%	-0.9%
12610	Special Programs	Learning Disability	\$10,702	\$20,494	\$9,031	\$9,751	-8.9%	-52.4%	8.0%
12710	Special Programs	Equal Opportunity At Risk	\$4,268	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$29,932	\$25,027	\$23,794	\$27,712	-7.4%	10.7%	16.5%
14100	Summer School Programs	Elementary	\$5,461	\$0	\$755	\$0	-100.0%	NA	-100.0%
14300	Summer School Programs	High School	\$6,957	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$17,185	\$63,631	\$7,569	\$6,056	-64.8%	-90.5%	-20.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$47,577	\$0	\$0	NA	-100.0%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$63,608	\$70,077	\$100,487	\$72,527	14.0%	3.5%	-27.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$22,194	\$5,410	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$500	\$7,446	\$37,388	\$14,053	2710.6%	88.7%	-62.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,975	\$13,504	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$62,595	\$85,359	\$49,236	\$50,829	-18.8%	-40.5%	3.2%
22230	Instruction	Library/Media Services - Audiovisual	\$273	\$492	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$32,094	\$48,898	\$32,570	\$4,422	-86.2%	-91.0%	-86.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$27,316	\$130,089	\$31,693	\$18,114	-33.7%	-86.1%	-42.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$351	\$283	NA	NA	-19.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$8,048	\$0	NA	NA	-100.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$17,975	\$22,693	\$37,051	NA	106.1%	63.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$43,546	\$48,428	\$17,943	\$3,116	-92.8%	-93.6%	-82.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$341	\$195	\$5,390	\$153	-55.1%	-21.3%	-97.2%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$21,312	\$6,871	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$185,621	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$2,778,215</b>	<b>\$3,890,539</b>	<b>\$3,181,930</b>	<b>\$3,032,577</b>	<b>9.2%</b>	<b>-22.1%</b>	<b>-4.7%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$9,007	\$6,625	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$69,976	\$85,403	\$69,405	\$90,917	29.9%	6.5%	31.0%
21290	Students	Guidance Services - Other Guidance Services	\$13,559	\$25,835	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$26,060	\$37,863	\$40,929	\$43,329	66.3%	14.4%	5.9%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$150	\$0	NA	NA	-100.0%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$0	\$300	NA	NA	NA
24100	School Administration	Office of The Principal	\$291,810	\$456,597	\$347,312	\$320,874	10.0%	-29.7%	-7.6%
<b>Student Instructional Support Total</b>			<b>\$410,411</b>	<b>\$612,323</b>	<b>\$457,796</b>	<b>\$455,419</b>	<b>11.0%</b>	<b>-25.6%</b>	<b>-0.5%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$12,126	\$15,015	\$10,018	\$8,626	-28.9%	-42.6%	-13.9%
23150	General Administration	Board of Education - Legal Services	\$3,673	\$16,300	\$7,641	\$4,693	27.8%	-71.2%	-38.6%
23160	General Administration	Board of Education - Promotion Expenses	\$451	\$1,157	\$424	\$833	84.8%	-28.0%	96.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,400	\$5,400	\$4,406	\$4,080	20.0%	-24.4%	-7.4%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$160,802	\$223,926	\$225,149	\$218,791	36.1%	-2.3%	-2.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,521	\$0	\$0	\$0	-100.0%	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$0	\$3,190	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$514	\$744	\$733	NA	42.5%	-1.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,781	\$0	\$0	\$9	-99.5%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$110	\$0	\$0	NA	-100.0%	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$0	\$350	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$183	NA	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$0	\$160	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$0	\$1,241	\$105	\$346	NA	-72.1%	229.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$46,487	\$70,173	NA	NA	51.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$22,919	\$115,403	NA	NA	403.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$459,252	\$608,723	\$600,450	\$439,696	-4.3%	-27.8%	-26.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$36,862	\$11,893	\$13,940	\$4,968	-86.5%	-58.2%	-64.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$31,677	\$33,237	\$25,746	\$46,401	46.5%	39.6%	80.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$885	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$29,562	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$3,905	\$2,871	\$2,557	\$3,870	-0.9%	34.8%	51.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$27,259	\$30,944	\$53,302	\$35,771	31.2%	15.6%	-32.9%
27010	Student Transportation	Service Area Direction	\$36,960	\$40,977	\$49,637	\$47,001	27.2%	14.7%	-5.3%
27100	Student Transportation	Vehicle Operation	\$22,739	\$33,187	\$12,212	\$10,667	-53.1%	-67.9%	-12.6%
27200	Student Transportation	Monitoring Services	\$9,614	\$3,248	\$808	\$2,644	-72.5%	-18.6%	227.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$18,250	\$29,530	\$28,126	\$32,838	79.9%	11.2%	16.8%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$108,893	\$105,315	NA	NA	-3.3%
27500	Student Transportation	Insurance on Buses	\$0	\$5,230	\$6,698	\$2,746	NA	-47.5%	-59.0%
27700	Student Transportation	Contracted Transportation Services	\$411,309	\$485,163	\$467,292	\$419,389	2.0%	-13.6%	-10.3%
27900	Student Transportation	Other Student Transportation Services	\$950	\$1,505	\$1,205	\$865	-8.9%	-42.5%	-28.2%
27910	Student Transportation	Bus Driver Training	\$472	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$22,732	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$137,719	\$151,964	\$180,352	\$116,881	-15.1%	-23.1%	-35.2%
31400	Food Services Operations	Food Purchases	\$83,456	\$100,596	\$128,103	\$122,775	47.1%	22.0%	-4.2%
31900	Food Services Operations	Other Food Services	\$8,205	\$6,429	\$4,877	\$5,338	-34.9%	-17.0%	9.5%
<b>Overhead and Operational Total</b>			<b>\$1,502,828</b>	<b>\$1,809,161</b>	<b>\$2,002,250</b>	<b>\$1,847,307</b>	<b>22.9%</b>	<b>2.1%</b>	<b>-7.7%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$1,632	\$5,840	\$7,060	\$2,949	80.7%	-49.5%	-58.2%
33200	Category not Specified	Community Recreation	\$5,499	\$5,607	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$66,572	\$78,942	\$72,454	\$74,940	12.6%	-5.1%	3.4%
33910	Other Community Services	High School Band Uniforms	\$14,592	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$1,567	\$1,787	\$1,316	\$1,056	-32.6%	-40.9%	-19.7%
41000	Category not Specified	Land Acquisition and Development	\$0	\$98	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$538,510	\$0	\$0	\$4,550	-99.2%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$20,853	\$66,956	\$3,205	\$19,171	-8.1%	-71.4%	498.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$16,374	\$7,690	\$8,738	\$0	-100.0%	-100.0%	-100.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$20,955	\$20,604	\$37,537	\$31,224	49.0%	51.5%	-16.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$0	\$24,736	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$56,784	\$25,225	\$15,130	\$18,323	-67.7%	-27.4%	21.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$4,366	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$144,918	\$140,000	\$180,000	\$190,000	31.1%	35.7%	5.6%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$10,934	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$72,349	\$31,417	\$22,436	NA	-69.0%	-28.6%
53100	Lease Rental	Buildings-Principal	\$315,000	\$130,000	\$162,720	\$70,000	-77.8%	-46.2%	-57.0%
53150	Lease Rental	Buildings-Interest	\$0	\$79,500	\$47,780	\$35,500	NA	-55.3%	-25.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$277,371	\$192,560	\$171,450	\$43,999	-84.1%	-77.2%	-74.3%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$49,071	\$6,920	\$880	NA	-98.2%	-87.3%

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					2006 to 2016	2009 to 2016	2015 to 2016	
<b>Non Operational Total</b>	<b>\$1,484,991</b>	<b>\$887,163</b>	<b>\$745,728</b>	<b>\$539,764</b>	<b>-63.7%</b>	<b>-39.2%</b>	<b>-27.6%</b>	
<b>Prorated by Fund</b>								
26491 - SAA NA	PERF - 2007 Account Code	\$68,998	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$11,075	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$11,863	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$1,721	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$180,947	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$31,749	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$29,305	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$5,734	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$8,193	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$1,474	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$1,454	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$329	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$466,738	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$77,188	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$83,734	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$14,653	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$2,677	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$465	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$476	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$72	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$45,511	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,470	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,489	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$655	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>		<b>\$1,051,970</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>