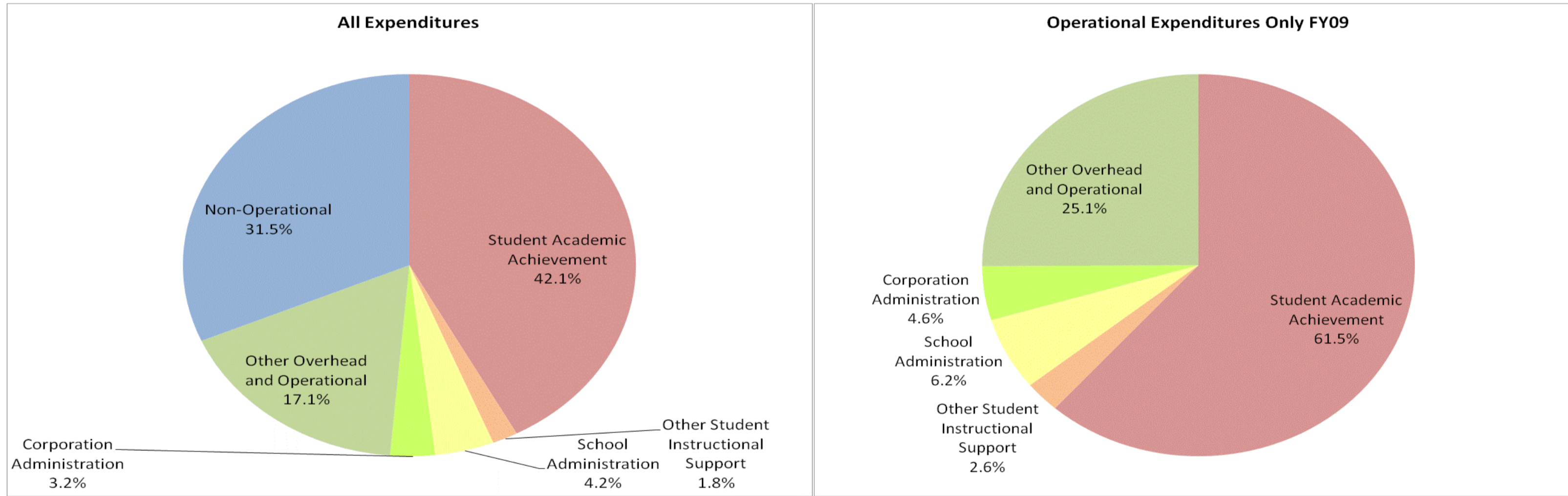


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shelby Eastern Schools (7285)**

Shelby Eastern Schools (7285)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$6,522,684	59.2%	\$7,951,846	51.4%	\$6,861,869	48.5%	\$6,929,132	42.1%
Student Instructional Support	\$705,961	6.4%	\$913,651	5.9%	\$982,117	6.9%	\$991,608	6.0%
Overhead and Operational	\$2,452,266	22.3%	\$3,021,609	19.5%	\$3,060,692	21.6%	\$3,344,492	20.3%
Nonoperational	\$1,330,572	12.1%	\$3,572,758	23.1%	\$3,241,041	22.9%	\$5,174,634	31.5%
Grand Total	\$11,011,482		\$15,459,864		\$14,145,719	6%	\$16,439,866	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	57.3%	55.5%	48.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shelby Eastern Schools (7285)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$43,362			
	11100 Regular Programs; Elementary	\$2,128,919	\$2,149,682	\$2,203,865	\$2,504,513	18%	17%	14%
	11300 Regular Programs; High School	\$2,171,136	\$2,652,285	\$2,377,057	\$2,806,400	29%	6%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$40,517	\$52,703			30%
	11590 Other Vocational Education Programs	\$0	\$1,404	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$17,547	\$5,720	\$5,069	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$10,176	\$46,809			360%
	12350 Physical Impairment; Homebound	\$283	\$422	\$6,968	\$1,461	416%	246%	-79%
	12520 Culturally Different; Compensatory	\$281	\$0	\$41	\$10,178	> 500%		> 500%
	12710 Equal Opportunity At Risk	\$23,846	\$6,248	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$0	\$0	\$0	\$33,974			
	12900 Other Special Programs	\$0	\$66	\$2,265	\$6,260		> 500%	176%
	14300 Summer School Programs; High School	\$27,691	\$33,063	\$8,293	\$13,107	-53%	-60%	58%
	16100 Remediation Testing	\$36,363	\$54,065	\$67,513	\$63,966	76%	18%	-5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$226,255	\$238,937	\$324,268	\$289,955	28%	21%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$420,888	\$668,013	\$627,013	\$666,395	58%	0%	6%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$239			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$44,781	\$19,938	\$13,908	\$10,483	-77%	-47%	-25%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,885	\$5,794	\$2,623	\$2,831	-76%	-51%	8%
	22220 Library/Media Services; School Library	\$197,243	\$93,168	\$142,922	\$114,978	-42%	23%	-20%
	22230 Library/Media Services; Audiovisual	\$15,762	\$10,967	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$1,000	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$70	\$0			-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$750	\$0			-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$1,541	\$68,059	\$0	\$2,100	36%	-97%	
	22360 Instruction, Related Technology; Network Support	\$0	\$150,130	\$40,461	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$52,037	\$34,821			-33%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$10,735			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$109,303	\$117,915	\$91,273	\$208,298	91%	77%	128%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$658	\$468	\$794	\$501	-24%	7%	-37%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$12,351	\$5,064			-59%
	26497 2007 Account Code - Teachers Retirement Fund	\$228,254	\$255,074	\$157,010	\$0			
Student Academic Achievement Total		\$5,663,635	\$6,531,416	\$6,187,245	\$6,929,132	22%	6%	12%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$18,772	\$60,646	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$156,932	\$150,223	\$184,031	\$215,031	37%	43%	17%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$671			
	21320 Health Services; Medical Services	\$0	\$1,125	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$39,580	\$54,912	\$66,658	\$81,236	105%	48%	22%
	21390 Health Services; Other Health Services	\$0	\$0	\$4,618	\$700			-85%
	24100 Office of The Principal	\$380,507	\$446,769	\$617,438	\$693,970	82%	55%	12%
Student Instructional Support Total		\$595,790	\$713,675	\$872,745	\$991,608	66%	39%	14%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,014	\$19,211	\$21,287	\$24,400	52%	27%	15%
	23120 Board of Education; Service Area Assistants	\$196,732	\$22,346	\$36,904	\$56,407	-71%	152%	53%
	23150 Board of Education; Legal Services	\$16,944	\$9,008	\$8,719	\$6,190	-63%	-31%	-29%
	23160 Board of Education; Promotion Expenses	\$1,339	\$793	\$4,225	\$50	-96%	-94%	-99%
	23210 Executive Administration; Office of The Superintendent	\$140,461	\$166,317	\$246,852	\$332,871	137%	100%	35%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$720			
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$4,019	\$0			-100%
	25180 Fiscal Services; Property Accounting	\$310	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$2,626	\$23,308	\$6,883	\$7,859	199%	-66%	14%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$30	\$25			-15%
	25196 Other Fiscal Services; Cash Change	\$1,048	\$1,029	\$600	\$500	-52%	-51%	-17%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$476			
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$1,010	\$16,530			> 500%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$64,146			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$8,103	\$13,519			67%
	25890 Other Technology Services	\$0	\$0	\$0	\$50			
	25920 Ditch Assessments	\$0	\$767	\$1,547	\$1,558		103%	1%
	25950 Other Assessments	\$3,096	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$0	\$292	\$0			-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shelby Eastern Schools (7285)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$19,404	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$702,617	\$977,061	\$977,735	\$1,139,187	62%	17%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$21,600	\$15,632	\$25,575	\$30,114	39%	93%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$121,340	\$106,315	\$15,746	\$19,975	-84%	-81%	27%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$460	\$835	\$7,498	\$0			
	26499 2007 Account Code - Other	\$0	\$4,421	\$1,265	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$868	\$12,215	\$4,175	\$4,709	443%	-61%	13%
	26600 Operation and Maintenance of Plant Services; Security Services	\$201	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,706	\$83,135	\$84,360	\$81,834	75%	-2%	-3%
	27010 Student Transportation; Service Area Direction	\$72,327	\$0	\$0	\$0	-100%		
	27100 Student Transportation; Vehicle Operation	\$5,025	\$13,641	\$552,976	\$975,476	> 500%	> 500%	76%
	27200 Student Transportation; Monitoring Services	\$709	\$0	\$946	\$1,014	43%		7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$7,734	\$11,609	\$9,603	\$14,941	93%	29%	56%
	27400 Student Transportation; Purchase of School Buses	\$41,991	\$0	\$0	\$0	-100%		
	27500 Student Transportation; Insurance on Buses	\$7,312	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$560,738	\$892,840	\$429,460	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$864	\$1,497	\$1,904	\$1,189	38%	-21%	-38%
	31200 Food Services Operations; Food Preparation and Dispensing	\$151,503	\$189,438	\$202,401	\$211,885	40%	12%	5%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$176,131			
	31400 Food Services Operations; Food Purchases	\$171,655	\$260,479	\$274,933	\$136,642	-20%	-48%	-50%
	31900 Other Food Services	\$7,755	\$21,326	\$48,852	\$26,092	236%	22%	-47%
Overhead and Operational Total		\$2,319,379	\$2,833,222	\$2,977,900	\$3,344,492	44%	18%	12%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,292	\$1,374	\$671	\$1,201	-7%	-13%	79%
	33200 Community Recreation	\$4,000	\$4,500	\$1,800	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$0	\$78,463	\$163,765	\$176,600	125%		8%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$63,755	\$160,699	\$35,872	\$55,783	-13%	-65%	56%
	43000 Facilities Acquisition and Construction; Professional Services	\$30,721	\$18,939	\$6,828	\$21,549	-30%	14%	216%
	45100 Building Acquisition, Construction and Improvements	\$188,456	\$136,502	\$36,678	\$30,398	-84%	-78%	-17%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$111,956	\$130,496	\$81,117	\$133,834	20%	3%	65%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$44,223	\$59,696	\$72,342	\$79,150	79%	33%	9%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,900	\$0	\$12,639		158%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$169,326	\$267,733	\$175,903	\$139,155	-18%	-48%	-21%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$215,000	\$170,000	\$180,000		-16%	6%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$0	\$1,900,000			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$267,720	\$147,433	\$141,000		-47%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$147,229	\$153,766	\$147,957		0%	-4%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,960	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$673,509	\$1,314,515	\$765,398	\$789,369	17%	-40%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$731,546	\$1,410,363	\$1,366,000		87%	-3%
	54200 Common School Fund; Principal	\$42,522	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$1,250	\$0	\$0		-100%	
Nonoperational Total		\$1,329,760	\$3,548,521	\$3,221,936	\$5,174,634	289%	46%	61%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$41,683	\$29,960	\$23,372	\$0			
	26492 2007 Account Code - Social Security	\$455,403	\$508,286	\$208,323	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$12,399	\$40,834	\$6,848	\$0			
	26494 2007 Account Code - Group Insurance	\$459,554	\$1,048,358	\$475,330	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$8,396	\$9,335	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$133,879	\$197,196	\$162,685	\$0			
Prorated By Fund Total		\$1,102,919	\$1,833,030	\$885,894	\$0			