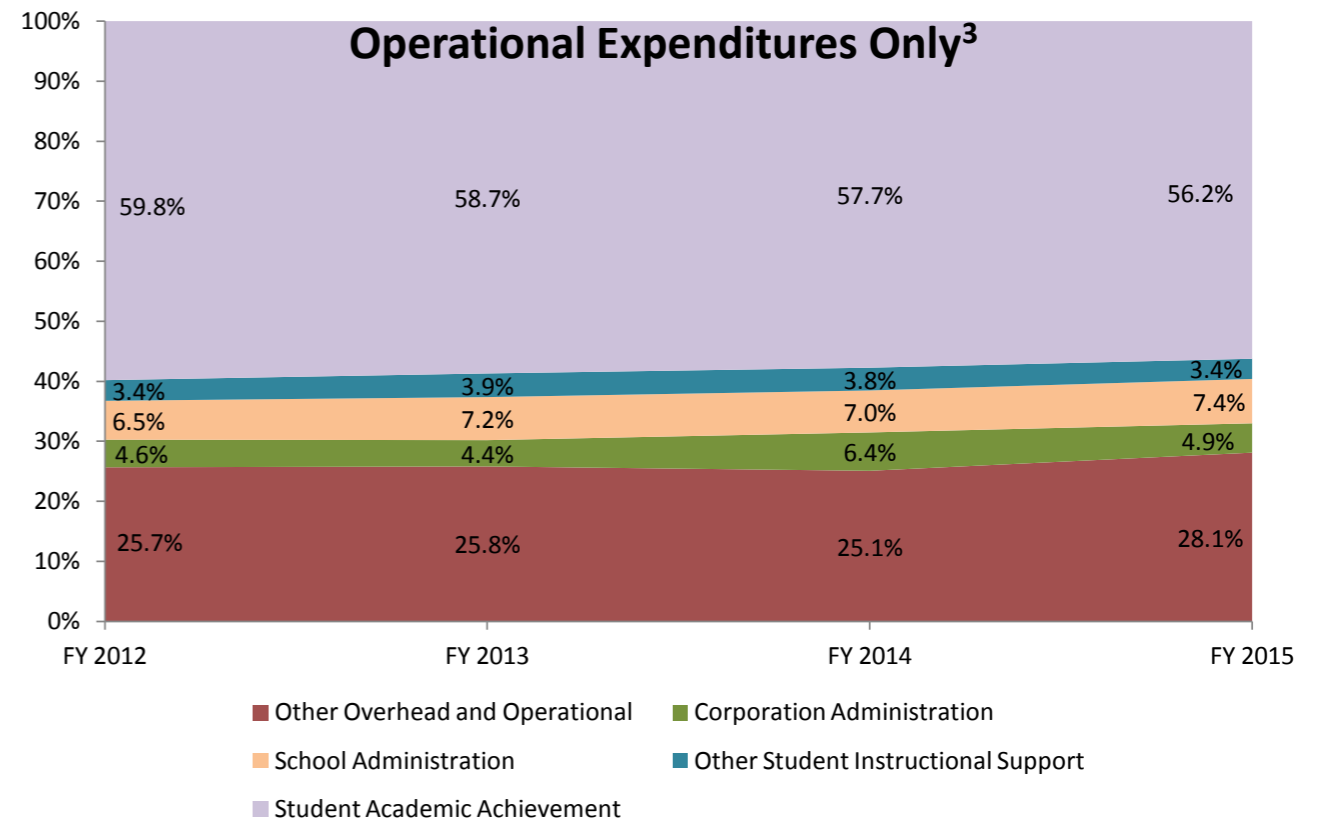
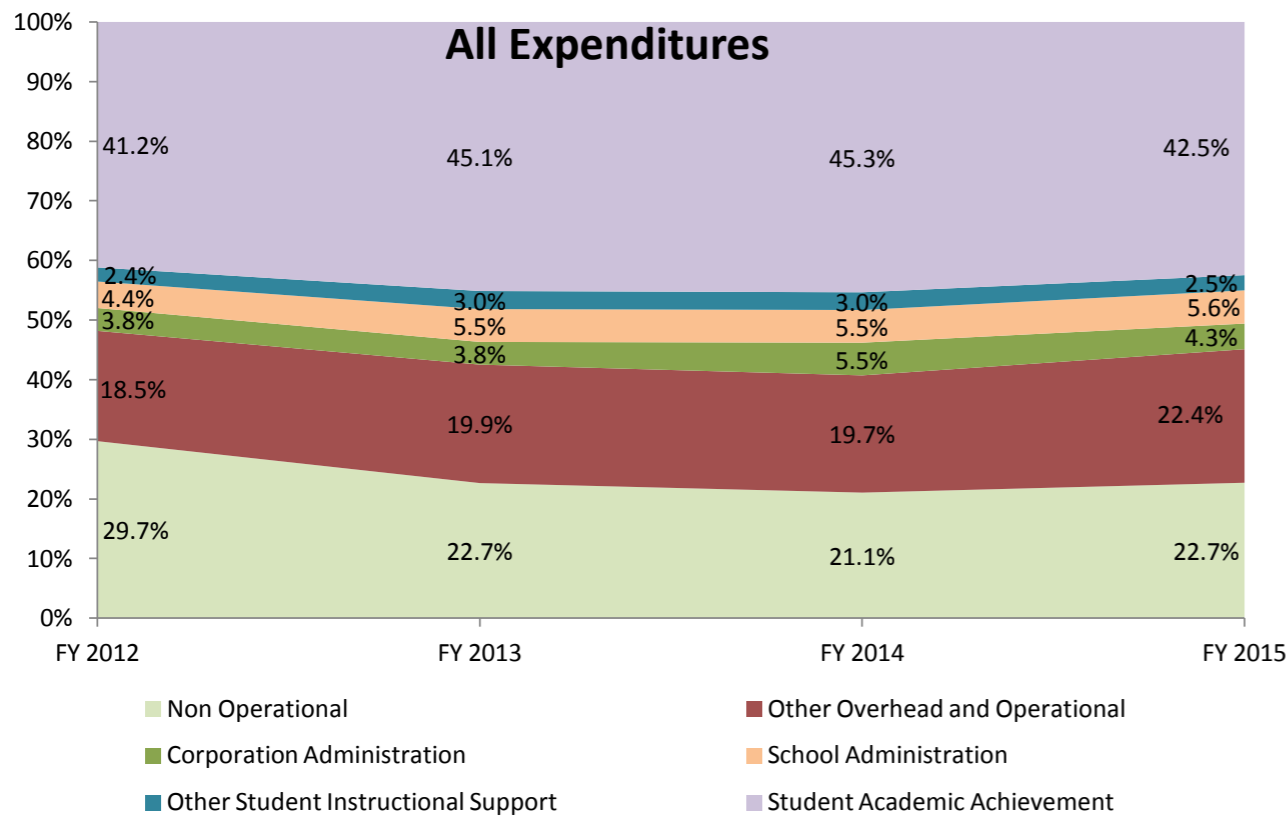


School Corporation Expenditures by Account
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,951,846	51.4%	\$6,929,132	42.1%	\$6,935,502	41.2%	\$6,711,482	45.1%	\$6,646,541	45.3%	\$5,946,807	42.5%
Student Instructional Support	\$913,651	5.9%	\$991,608	6.0%	\$1,148,047	6.8%	\$1,270,430	8.5%	\$1,239,247	8.5%	\$1,137,669	8.1%
Total	\$8,865,497	57.3%	\$7,920,740	48.2%	\$8,083,549	48.0%	\$7,981,912	53.7%	\$7,885,788	53.8%	\$7,084,476	50.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,021,609	19.5%	\$3,344,492	20.3%	\$3,761,702	22.3%	\$3,520,724	23.7%	\$3,686,543	25.1%	\$3,738,185	26.7%
Non Operational	\$3,572,758	23.1%	\$5,174,634	31.5%	\$5,000,729	29.7%	\$3,368,557	22.7%	\$3,086,022	21.1%	\$3,179,747	22.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,594,367	42.7%	\$8,519,126	51.8%	\$8,762,432	52.0%	\$6,889,281	46.3%	\$6,772,565	46.2%	\$6,917,931	49.4%

Grand Total	\$15,459,864	\$16,439,866	\$16,845,981	\$14,871,193	\$14,658,353	\$14,002,407
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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
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs		\$0	\$43,362	\$266,867	\$277,352	NA	539.6%	3.9%
11100 Regular Programs		\$2,149,682	\$2,504,513	\$2,138,425	\$1,882,498	-12.4%	-24.8%	-12.0%
11300 Regular Programs		\$2,652,285	\$2,806,400	\$2,740,401	\$2,358,991	-11.1%	-15.9%	-13.9%
11355 Regular Programs		\$0	\$52,703	\$64,235	\$65,720	NA	24.7%	2.3%
11410 Regular Programs		\$0	\$0	\$41,333	\$40,736	NA	NA	-1.4%
11450 Regular Programs		\$0	\$0	\$57,158	\$38,358	NA	NA	-32.9%
11590 Regular Programs		\$1,404	\$0	\$0	\$0	NA	NA	NA
11910 Regular Programs		\$0	\$0	\$8,477	\$2,584	NA	NA	-69.5%
12110 Special Programs		\$5,720	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs		\$0	\$46,809	\$27,637	\$29,354	NA	-37.3%	6.2%
12210 Special Programs		\$0	\$0	\$483,067	\$457,274	NA	NA	-5.3%
12220 Special Programs		\$0	\$0	\$185,464	\$190,735	NA	NA	2.8%
12340 Special Programs		\$0	\$0	\$76,765	\$89,965	NA	NA	17.2%
12350 Special Programs		\$422	\$1,461	\$0	\$475	12.6%	-67.5%	NA
12510 Special Programs		\$0	\$0	\$186	\$0	NA	NA	NA
12520 Special Programs		\$0	\$10,178	\$0	\$0	NA	NA	NA
12710 Special Programs		\$6,248	\$0	\$0	\$0	NA	NA	NA
12810 Special Programs		\$0	\$33,974	\$81,798	\$76,492	NA	125.1%	-6.5%
12900 Special Programs		\$66	\$6,260	\$6,805	\$0	NA	NA	NA
14100 Summer School Programs		\$0	\$0	\$2,038	\$5,077	NA	NA	149.1%
14300 Summer School Programs		\$33,063	\$13,107	\$596	\$0	NA	NA	NA
16100 Remediation		\$54,065	\$63,966	\$21,195	\$111	-99.8%	-99.8%	-99.5%
17300 Pay. to Other Gov. Units in State		\$238,937	\$289,955	\$220,610	\$226,007	-5.4%	-22.1%	2.4%
17400 Pay. to Other Gov. Units in State		\$668,013	\$666,395	\$0	\$0	NA	NA	NA
22110 Instruction		\$0	\$239	\$0	\$0	NA	NA	NA
22120 Instruction		\$19,938	\$10,483	\$5,026	\$4,940	-75.2%	-52.9%	-1.7%
22130 Instruction		\$5,794	\$2,831	\$5,814	\$26,982	365.7%	852.9%	364.1%
22220 Instruction		\$93,168	\$114,978	\$134,560	\$101,987	9.5%	-11.3%	-24.2%
22230 Instruction		\$10,967	\$0	\$4,590	\$4,751	-56.7%	NA	3.5%
22310 Instruction		\$68,059	\$2,100	\$0	\$0	NA	NA	NA
22360 Instruction		\$150,130	\$0	\$0	\$0	NA	NA	NA
22370 Instruction		\$0	\$34,821	\$0	\$145	NA	-99.6%	NA
22900 Instruction		\$0	\$10,735	\$0	\$0	NA	NA	NA
25520 Central Services		\$117,915	\$208,298	\$73,035	\$65,940	-44.1%	-68.3%	-9.7%
25540 Central Services		\$468	\$501	\$439	\$251	-46.4%	-49.9%	-42.7%
25570 Central Services		\$0	\$5,064	\$21	\$84	NA	-98.3%	297.5%
26497 NA		\$255,074	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$6,531,416	\$6,929,132	\$6,646,541	\$5,946,807	-9.0%	-14.2%	-10.5%
Student Instructional Support								
21110 Students		\$60,646	\$0	\$0	\$0	NA	NA	NA
21220 Students		\$150,223	\$215,031	\$198,451	\$206,397	37.4%	-4.0%	4.0%
21290 Students		\$0	\$671	\$0	\$0	NA	NA	NA
21320 Students		\$1,125	\$0	\$0	\$0	NA	NA	NA
21340 Students		\$54,912	\$81,236	\$75,897	\$79,900	45.5%	-1.6%	5.3%
21390 Students		\$0	\$700	\$0	\$0	NA	NA	NA
21420 Students		\$0	\$0	\$8,100	\$12,900	NA	NA	59.3%
21620 Students		\$0	\$0	\$41,191	\$27,315	NA	NA	-33.7%
21720 Students		\$0	\$0	\$16,754	\$11,148	NA	NA	-33.5%
21810 Students		\$0	\$0	\$95,184	\$18,343	NA	NA	-80.7%
24100 School Administration		\$446,769	\$693,970	\$802,100	\$781,667	75.0%	12.6%	-2.5%
24900 School Administration		\$0	\$0	\$1,572	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Instructional Support Total	\$713,675	\$991,608	\$1,239,247	\$1,137,669	59.4%	14.7%	-8.2%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$19,211	\$24,400	\$27,335	\$31,278	62.8%	28.2%	14.4%
23120 General Administration Board of Education - Service Area Assistants	\$22,346	\$56,407	\$1,680	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$9,008	\$6,190	\$9,845	\$7,737	-14.1%	25.0%	-21.4%
23160 General Administration Board of Education - Promotion Expenses	\$793	\$50	\$397	\$1,161	46.3%	2222.0%	192.4%
23210 General Administration Executive Administration - Office of The Superintendent	\$166,317	\$332,871	\$259,249	\$230,708	38.7%	-30.7%	-11.0%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$720	\$2,046	\$2,456	NA	241.1%	20.0%
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$0	\$88,563	\$96,289	NA	NA	8.7%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$23,308	\$7,859	\$455	\$1,573	-93.3%	-80.0%	245.5%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$25	\$1,417	\$2,234	NA	8835.8%	57.7%
25196 Central Services Fiscal Services - Other - Cash Change	\$1,029	\$500	\$800	\$600	-41.7%	20.0%	-25.0%
25199 Central Services Fiscal Services - Other - Other	\$0	\$476	\$240	\$792	NA	66.4%	230.1%
25220 Central Services Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$7,241	\$48	NA	NA	-99.3%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$16,530	\$219,729	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$64,146	\$116,200	\$141,775	NA	121.0%	22.0%
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$13,519	\$68,464	\$85,842	NA	535.0%	25.4%
25890 Central Services Other Technology Services	\$0	\$50	\$0	\$0	NA	NA	NA
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$767	\$1,558	\$0	\$0	NA	NA	NA
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$1	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$0	\$0	\$0	\$8,859	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$977,061	\$1,139,187	\$1,175,234	\$1,210,623	23.9%	6.3%	3.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$15,632	\$30,114	\$32,513	\$15,213	-2.7%	-49.5%	-53.2%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$106,315	\$19,975	\$31,423	\$21,051	-80.2%	5.4%	-33.0%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$835	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$4,421	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$12,215	\$4,709	\$5,706	\$4,628	-62.1%	-1.7%	-18.9%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$50,000	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$83,135	\$81,834	\$143,453	\$145,792	75.4%	78.2%	1.6%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$61,693	\$54,203	NA	NA	-12.1%
27010 Student Transportation Service Area Direction	\$0	\$0	\$42,287	\$28,960	NA	NA	-31.5%
27100 Student Transportation Vehicle Operation	\$13,641	\$975,476	\$111,892	\$112,254	722.9%	-88.5%	0.3%
27200 Student Transportation Monitoring Services	\$0	\$1,014	\$6,347	\$5,992	NA	490.9%	-5.6%
27300 Student Transportation Vehicle Servicing and Maintenance	\$11,609	\$14,941	\$15,849	\$14,451	24.5%	-3.3%	-8.8%
27400 Student Transportation Purchase of School Buses	\$0	\$0	\$0	\$112,368	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$0	\$0	\$10,460	\$10,777	NA	NA	3.0%
27700 Student Transportation Contracted Transportation Services	\$892,840	\$0	\$743,442	\$779,982	-12.6%	NA	4.9%
27900 Student Transportation Other Student Transportation Services	\$1,497	\$1,189	\$1,127	\$1,371	-8.4%	15.3%	21.7%
27910 Student Transportation Bus Driver Training	\$0	\$0	\$1,220	\$705	NA	NA	-42.2%
31200 Food Services Operations Food Preparation and Dispensing	\$189,438	\$211,885	\$203,622	\$226,775	19.7%	7.0%	11.4%
31300 Food Services Operations Food Delivery	\$0	\$176,131	\$0	\$0	NA	NA	NA
31400 Food Services Operations Food Purchases	\$260,479	\$136,642	\$266,941	\$291,028	11.7%	113.0%	9.0%
31900 Food Services Operations Other Food Services	\$21,326	\$26,092	\$29,672	\$40,661	90.7%	55.8%	37.0%
Overhead and Operational Total	\$2,833,222	\$3,344,492	\$3,686,543	\$3,738,185	31.9%	11.8%	1.4%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$1,374	\$1,201	\$118	\$489	-64.4%	-59.3%	316.1%
33200 Category not Specified Community Recreation	\$4,500	\$0	\$2,320	\$3,301	-26.7%	NA	42.3%
33400 Category not Specified Athletic Coaches	\$78,463	\$176,600	\$175,064	\$168,438	114.7%	-4.6%	-3.8%
33930 Other Community Services Latch Key Kid Program	\$0	\$0	\$0	\$1,173	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$160,699	\$55,783	\$0	\$12,628	-92.1%	-77.4%	NA
43000 Category not Specified Professional Services	\$18,939	\$21,549	\$19,150	\$10,030	-47.0%	-53.5%	-47.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$136,502	\$30,398	\$97,846	\$177,702	30.2%	484.6%	81.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$130,496	\$133,834	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$59,696	\$79,150	\$48,821	\$46,599	-21.9%	-41.1%	-4.6%
46000 Category not Specified Purchase of Moveable Equipment	\$4,900	\$12,639	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$267,733	\$139,155	\$62,654	\$36,836	-86.2%	-73.5%	-41.2%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$0	\$3,900	NA	NA	NA
51100 Principal on Debt Bonds	\$215,000	\$180,000	\$225,000	\$235,000	9.3%	30.6%	4.4%
51300 Principal on Debt Emergency Loans	\$0	\$1,900,000	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$267,720	\$141,000	\$96,050	\$84,651	-68.4%	-40.0%	-11.9%
52200 Interest on Debt Temporary Loans	\$147,229	\$147,957	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$7,960	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,314,515	\$789,369	\$1,355,000	\$1,440,000	9.5%	82.4%	6.3%
53150 Lease Rental Buildings-Interest	\$731,546	\$1,366,000	\$1,004,000	\$959,000	31.1%	-29.8%	-4.5%
59200 Other Debt Services Obligations Bank Fee	\$1,250	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$3,548,521	\$5,174,634	\$3,086,022	\$3,179,747	-10.4%	-38.6%	3.0%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$23,193	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,421	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$2,983	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$364	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$387,149	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$53,615	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$61,147	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,375	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$31,593	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,657	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,055	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$529	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$813,234	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$117,971	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$102,518	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$14,636	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$6,505	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$960	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$839	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$91	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$158,756	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$19,353	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$16,845	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,243	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,833,030	\$0	\$0	\$0	NA	NA	NA