

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Shelbyville Central Schools (7365)**

| <b>Object Name</b>                         | <b>Object</b>  | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| <b>Student Instructional Support</b>       |                |                    |                    |                    |                    |  |  |
| Certified Salaries                         | 110            | \$1,413,667        | \$1,525,589        | \$1,559,039        | \$1,609,216        | 3.29%  | 3.22%                                      |
| Non - Certified Salaries                   | 120            | \$525,998          | \$523,616          | \$540,673          | \$566,208          | 1.86%  | 4.72%                                      |
| Group Health Insurance                     | 222            | \$340,599          | \$332,905          | \$370,826          | \$336,911          | -0.27%                                       | -9.15%                                     |
| Teacher Retirement Fund, After 7-1-95      | 216            | \$119,624          | \$123,750          | \$123,802          | \$121,033          | 0.29%  | -2.24%                                     |
| Social Security Certified                  | 212            | \$104,155          | \$112,504          | \$115,526          | \$119,051          | 3.40%  | 3.05%                                      |
| Public Employees Retirement Fund           | 214            | \$42,253           | \$49,614           | \$54,133           | \$55,792           | 7.20%  | 3.06%                                      |
| Social Security Noncertified               | 211            | \$39,172           | \$38,826           | \$39,762           | \$40,446           | 0.80%  | 1.72%                                      |
| Group Life Insurance                       | 221            | \$3,319            | \$3,992            | \$4,153            | \$23,438           | 63.01%                                       | 464.39%                                    |
| Severance/Early Retirement Pay             | 213            | \$17,013           | \$16,000           | \$14,110           | \$19,058           | 2.88%  | 35.07%                                     |
| Teacher Retirement Fund, Prior to 7-1-95   | 215            | \$8,077            | \$11,219           | \$11,240           | \$13,695           | 14.11%                                       | 21.84%                                     |
| Operational Supplies                       | 611            | \$4,697            | \$5,275            | \$5,060            | \$5,414            | 3.62%  | 6.98%                                      |
| Group Accident Insurance                   | 223            | \$6,545            | \$7,203            | \$7,564            | \$600              | -44.98%                                      | -92.07%                                    |
| Travel                                     | 580            | \$354              | \$873              | \$160              | \$213              | -11.96%                                      | 33.41%                                     |
| Other Supplies and Materials               | 615, 660 - 689 | \$539              | \$2,208            | \$1,616            | \$0                | -100.00%                                     | -100.00%                                   |
| Workers Compensation Insurance             | 225            | \$5,786            | \$6,215            | \$6,755            | \$0                | -100.00%                                     | -100.00%                                   |
| <b>Student Instructional Support Total</b> |                | <b>\$2,631,798</b> | <b>\$2,759,790</b> | <b>\$2,854,419</b> | <b>\$2,911,074</b> | <b>2.55%</b>                                 | <b>1.98%</b>                               |
| <b>Student Academic Achievement</b>        |                |                    |                    |                    |                    |  |  |
| Certified Salaries                         | 110            | \$11,559,811       | \$11,336,553       | \$11,236,054       | \$11,443,158       | -0.25%                                       | 1.84%                                      |
| Group Health Insurance                     | 222            | \$2,248,728        | \$2,166,198        | \$2,219,973        | \$1,812,666        | -5.25%                                       | -18.35%                                    |
| Non - Certified Salaries                   | 120            | \$1,798,409        | \$1,472,359        | \$1,504,478        | \$1,515,002        | -4.20%                                       | 0.70%                                      |
| Teacher Retirement Fund, After 7-1-95      | 216            | \$756,031          | \$808,453          | \$848,008          | \$900,640          | 4.47%  | 6.21%                                      |
| Social Security Certified                  | 212            | \$857,969          | \$839,078          | \$832,809          | \$850,139          | -0.23%                                       | 2.08%                                      |
| Other Supplies and Materials               | 615, 660 - 689 | \$613,046          | \$781,338          | \$931,733          | \$791,659          | 6.60%  | -15.03%                                    |
| Operational Supplies                       | 611            | \$340,925          | \$318,816          | \$381,129          | \$390,948          | 3.48%  | 2.58%                                      |
| Licensed Employees                         | 135            | \$175,037          | \$185,510          | \$176,806          | \$269,576          | 11.40%                                       | 52.47%                                     |
| Computer Hardware                          | 741            | \$370,838          | \$366,604          | \$889,743          | \$219,480          | -12.29%                                      | -75.33%                                    |
| Severance/Early Retirement Pay             | 213            | \$208,146          | \$198,365          | \$159,833          | \$209,950          | 0.22%  | 31.36%                                     |
| Textbooks                                  | 630            | \$500,447          | \$327,436          | \$660,732          | \$179,736          | -22.59%                                      | -72.80%                                    |
| Pupil Services                             | 313            | \$123,729          | \$135,933          | \$113,768          | \$171,052          | 8.43%  | 50.35%                                     |
| Public Employees Retirement Fund           | 214            | \$150,728          | \$149,609          | \$162,556          | \$163,233          | 2.01%  | 0.42%                                      |

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**Shelbyville Central Schools (7365)**

| <b>Object Name</b>                          | <b>Object</b> | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>FY 2015</b>      | <b>FY 2016</b>      | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Equipment                                   | 730           | \$198,250           | \$140,915           | \$241,590           | \$153,891           | -6.14%                                       | -36.30%                                    |
| Nonlicensed Employees                       | 136           | \$112,537           | \$127,422           | \$151,769           | \$150,472           | 7.53%  | -0.85%                                     |
| Social Security Noncertified                | 211           | \$145,514           | \$121,636           | \$125,885           | \$125,398           | -3.65%                                       | -0.39%                                     |
| Group Accident Insurance                    | 223           | \$55,757            | \$55,017            | \$54,455            | \$123,749           | 22.06%                                       | 127.25%                                    |
| Teacher Retirement Fund, Prior to 7-1-95    | 215           | \$134,181           | \$112,837           | \$96,358            | \$86,028            | -10.52%                                      | -10.72%                                    |
| Travel                                      | 580           | \$10,993            | \$14,589            | \$25,045            | \$59,249            | 52.37%                                       | 136.57%                                    |
| Library Books                               | 640           | \$17,508            | \$40,284            | \$38,586            | \$41,448            | 24.04%                                       | 7.42%                                      |
| Connectivity                                | 744           | \$15,155            | \$15,577            | \$26,114            | \$36,511            | 24.59%                                       | 39.81%                                     |
| Professional Development                    | 748           | \$975               | \$5,792             | \$0                 | \$31,687            | 138.76%                                      | NA   |
| Group Life Insurance                        | 221           | \$24,684            | \$27,260            | \$28,390            | \$24,553            | -0.13%                                       | -13.52%                                    |
| Staff Services                              | 314           | \$45,315            | \$46,924            | \$82,505            | \$13,855            | -25.64%                                      | -83.21%                                    |
| Postage and Postage Machine Rental          | 532           | \$20,454            | \$14,059            | \$19,956            | \$11,702            | -13.03%                                      | -41.36%                                    |
| Other Technology Hardware                   | 746           | \$0                 | \$0                 | \$0                 | \$7,272             | NA   | NA   |
| Other Purchased Services                    | 593           | \$7,200             | \$7,200             | \$7,200             | \$7,200             | 0.00%  | 0.00%                                      |
| Instruction Services                        | 311           | \$2,500             | \$2,500             | \$2,500             | \$5,408             | 21.27%                                       | 116.30%                                    |
| Instructional Programs Improvement Services | 312           | \$9,963             | \$10,850            | \$10,173            | \$4,372             | -18.61%                                      | -57.02%                                    |
| Data Processing Services                    | 316           | \$0                 | \$0                 | \$0                 | \$2,500             | NA   | NA   |
| Periodicals                                 | 650           | \$2,642             | \$2,887             | \$5,353             | \$2,383             | -2.54%                                       | -55.48%                                    |
| Telecommunications Equipment                | 745           | \$0                 | \$35,300            | \$2,345             | \$1,274             | NA   | -45.67%                                    |
| Repairs and Maintenance Services            | 430           | \$395               | \$402               | \$406               | \$413               | 1.12%  | 1.70%                                      |
| Other Professional and Technical Services   | 319           | \$1,895             | \$2,085             | \$3,790             | \$390               | -32.65%                                      | -89.71%                                    |
| Unemployment Insurance                      | 230           | \$24,051            | \$9,534             | \$2,357             | \$346               | -65.37%                                      | -85.32%                                    |
| Other Employee Benefits                     | 241 - 290     | \$74,395            | \$0                 | \$62,003            | \$0                 | -100.00%                                     | -100.00%                                   |
| Workers Compensation Insurance              | 225           | \$33,358            | \$33,278            | \$33,562            | \$0                 | -100.00%                                     | -100.00%                                   |
| Content                                     | 747           | \$1,480             | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| <b>Student Academic Achievement Total</b>   |               | <b>\$20,643,046</b> | <b>\$19,912,598</b> | <b>\$21,137,965</b> | <b>\$19,807,338</b> | <b>-1.03%</b>                                | <b>-6.29%</b>                              |
| <b>Overhead and Operational</b>             |               |                     |                     |                     |                     |  |  |
| Other Professional and Technical Services   | 319           | \$2,102,687         | \$2,066,900         | \$2,344,900         | \$2,946,739         | 8.80%  | 25.67%                                     |
| Non - Certified Salaries                    | 120           | \$1,787,824         | \$1,841,674         | \$1,938,547         | \$1,991,403         | 2.73%  | 2.73%                                      |
| Group Health Insurance                      | 222           | \$381,518           | \$369,554           | \$450,668           | \$674,448           | 15.31%                                       | 49.66%                                     |
| Student Transportation Services             | 510           | \$810,756           | \$717,038           | \$701,026           | \$657,491           | -5.10%                                       | -6.21%                                     |
| Heating and Cooling for Buildings - Gas     | 622           | \$803,045           | \$232,090           | \$236,134           | \$581,196           | -7.77%                                       | 146.13%                                    |

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|--|----------------|----------------|----------------|----------------|----------------|--|--|
| Light and Power - Other Than Heating and Cooling | 625            | \$176,203      | \$866,089      | \$988,039      | \$497,827      | 29.65%                                       | -49.61%                                    |
| Repairs and Maintenance Services                 | 430            | \$390,449      | \$395,477      | \$358,870      | \$436,362      | 2.82%  | 21.59%                                     |
| Operational Supplies                             | 611            | \$250,893      | \$286,342      | \$349,642      | \$433,597      | 14.66%                                       | 24.01%                                     |
| Certified Salaries                               | 110            | \$439,195      | \$326,418      | \$331,698      | \$333,199      | -6.67%                                       | 0.45%                                      |
| Other Supplies and Materials                     | 615, 660 - 689 | \$171,556      | \$110,086      | \$115,049      | \$275,633      | 12.59%                                       | 139.58%                                    |
| Public Employees Retirement Fund                 | 214            | \$137,550      | \$168,897      | \$184,818      | \$186,234      | 7.87%  | 0.77%                                      |
| Social Security Noncertified                     | 211            | \$134,939      | \$138,926      | \$146,618      | \$147,903      | 2.32%  | 0.88%                                      |
| Equipment  | 730            | \$21,918       | \$48,723       | \$18,656       | \$116,835      | 51.95%                                       | 526.26%                                    |
| Water and Sewage                                 | 411            | \$78,134       | \$90,939       | \$93,472       | \$104,602      | 7.57%  | 11.91%                                     |
| Workers Compensation Insurance                   | 225            | \$42,010       | \$45,603       | \$47,334       | \$91,478       | 21.48%                                       | 93.26%                                     |
| Gasoline and Lubricants                          | 613            | \$103,303      | \$135,663      | \$136,814      | \$78,995       | -6.49%                                       | -42.26%                                    |
| Vehicles   | 731            | \$603,703      | \$320,565      | \$331,164      | \$53,905       | -45.34%                                      | -83.72%                                    |
| Telephone  | 531            | \$58,869       | \$72,668       | \$90,440       | \$43,622       | -7.22%                                       | -51.77%                                    |
| Other Employee Benefits                          | 241 - 290      | \$0            | \$0            | \$0            | \$43,227       | NA   | NA   |
| Insurance  | 520            | \$0            | \$37,816       | \$38,639       | \$40,761       | NA   | 5.49%                                      |
| Social Security Certified                        | 212            | \$33,572       | \$24,879       | \$25,584       | \$25,700       | -6.46%                                       | 0.45%                                      |
| Teacher Retirement Fund, After 7-1-95            | 216            | \$29,004       | \$23,242       | \$22,935       | \$23,111       | -5.52%                                       | 0.77%                                      |
| Removal of Refuse and Garbage                    | 412            | \$23,764       | \$16,873       | \$17,588       | \$19,641       | -4.65%                                       | 11.67%                                     |
| Board Member Compensation                        | 115            | \$14,000       | \$14,000       | \$17,500       | \$14,000       | 0.00%  | -20.00%                                    |
| Travel   | 580            | \$15,545       | \$16,295       | \$13,572       | \$13,138       | -4.12%                                       | -3.19%                                     |
| Severance/Early Retirement Pay                   | 213            | \$22,058       | \$6,453        | \$10,288       | \$10,913       | -16.13%                                      | 6.08%                                      |
| Group Accident Insurance                         | 223            | \$3,057        | \$2,288        | \$2,243        | \$9,121        | 31.43%                                       | 306.56%                                    |
| Group Life Insurance                             | 221            | \$2,540        | \$2,623        | \$2,667        | \$7,641        | 31.70%                                       | 186.48%                                    |
| Data Processing Services                         | 316            | \$0            | \$851          | \$3,952        | \$7,341        | NA   | 85.78%                                     |
| Food Purchases                                   | 614            | \$15,714       | \$13,846       | \$13,149       | \$4,779        | -25.74%                                      | -63.66%                                    |
| Teacher Retirement Fund, Prior to 7-1-95         | 215            | \$4,572        | \$3,152        | \$3,556        | \$3,393        | -7.19%                                       | -4.59%                                     |
| Postage and Postage Machine Rental               | 532            | \$806          | \$1,655        | \$394          | \$3,253        | 41.76%                                       | 725.18%                                    |
| Gas - Other than heating and Cooling             | 626            | \$0            | \$0            | \$0            | \$2,499        | NA   | NA   |
| Staff Services                                   | 314            | \$1,902        | \$1,855        | \$0            | \$2,060        | 2.02%  | NA   |
| Official Bond Premiums                           | 525            | \$1,325        | \$995          | \$2,145        | \$1,505        | 3.24%  | -29.84%                                    |
| Tires and Repairs                                | 612            | \$0            | \$0            | \$0            | \$892          | NA   | NA   |
| Bank Service Charges                             | 871            | \$166          | \$195          | \$374          | \$54           | -24.37%                                      | -85.44%                                    |
| Miscellaneous Objects                            | 876 - 899      | \$146          | \$32           | \$0            | \$0            | -100.00%                                     | NA   |
| Board of Education Services                      | 318            | \$0            | \$785          | \$1,080        | \$0            | NA   | -100.00%                                   |

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|--|----------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Unemployment Insurance                           | 230            | \$4,657             | \$72                | \$7,910             | \$0                 | -100.00%                                     | -100.00%                                   |
| <b>Overhead and Operational Total</b>            |                | <b>\$8,667,379</b>  | <b>\$8,401,556</b>  | <b>\$9,047,466</b>  | <b>\$9,884,495</b>  | <b>3.34%</b>                                 | <b>9.25%</b>                               |
| <b>Non Operational</b>                           |                |                     |                     |                     |                     |  |  |
| Redemption of Principal                          | 831            | \$6,383,482         | \$5,946,730         | \$5,662,842         | \$5,800,636         | -2.37%                                       | 2.43%                                      |
| Land and Easements                               | 710            | \$41,666            | \$75,243            | \$122,358           | \$2,794,557         | 186.18%                                      | 2183.91%                                   |
| Equipment  | 730            | \$1,121,954         | \$786,807           | \$1,759,785         | \$705,688           | -10.94%                                      | -59.90%                                    |
| Other Professional and Technical Services        | 319            | \$348,644           | \$352,057           | \$330,648           | \$317,983           | -2.28%                                       | -3.83%                                     |
| Certified Salaries                               | 110            | \$261,837           | \$289,238           | \$303,835           | \$307,469           | 4.10%  | 1.20%                                      |
| Rentals  | 440            | \$131,324           | \$136,245           | \$135,649           | \$114,856           | -3.29%                                       | -15.33%                                    |
| Non - Certified Salaries                         | 120            | \$84,880            | \$84,548            | \$88,134            | \$95,470            | 2.98%  | 8.32%                                      |
| Social Security Certified                        | 212            | \$20,069            | \$22,127            | \$23,387            | \$23,522            | 4.05%  | 0.57%                                      |
| Teacher Retirement Fund, After 7-1-95            | 216            | \$14,458            | \$18,940            | \$20,800            | \$21,268            | 10.13%                                       | 2.25%                                      |
| Operational Supplies                             | 611            | \$8,602             | \$7,740             | \$12,322            | \$14,834            | 14.59%                                       | 20.38%                                     |
| Social Security Noncertified                     | 211            | \$5,764             | \$5,741             | \$6,016             | \$6,594             | 3.42%  | 9.62%                                      |
| Teacher Retirement Fund, Prior to 7-1-95         | 215            | \$2,166             | \$1,806             | \$2,082             | \$1,904             | -3.18%                                       | -8.56%                                     |
| Miscellaneous Objects                            | 876 - 899      | \$2,550             | \$4,530             | \$38,205            | \$1,500             | -12.42%                                      | -96.07%                                    |
| Public Employees Retirement Fund                 | 214            | \$564               | \$617               | \$765               | \$834               | 10.29%                                       | 9.08%                                      |
| Postage and Postage Machine Rental               | 532            | \$1,176             | \$0                 | \$245               | \$799               | -9.21%                                       | 226.12%                                    |
| Other Supplies and Materials                     | 615, 660 - 689 | \$3,941             | \$282               | \$0                 | \$0                 | -100.00%                                     | NA   |
| Equipment Purchase over the LEA's Cap. Threshold | 735            | \$0                 | \$0                 | \$30,916            | \$0                 | NA   | -100.00%                                   |
| Workers Compensation Insurance                   | 225            | \$826               | \$768               | \$960               | \$0                 | -100.00%                                     | -100.00%                                   |
| Interest   | 832            | \$0                 | \$0                 | \$23,093            | \$0                 | NA   | -100.00%                                   |
| <b>Non Operational Total</b>                     |                | <b>\$8,433,903</b>  | <b>\$7,733,418</b>  | <b>\$8,562,042</b>  | <b>\$10,207,914</b> | <b>4.89%</b>                                 | <b>19.22%</b>                              |
| <b>Grand Total</b>                               |                | <b>\$40,376,127</b> | <b>\$38,807,361</b> | <b>\$41,601,892</b> | <b>\$42,810,821</b> | <b>1.47%</b>                                 | <b>2.91%</b>                               |