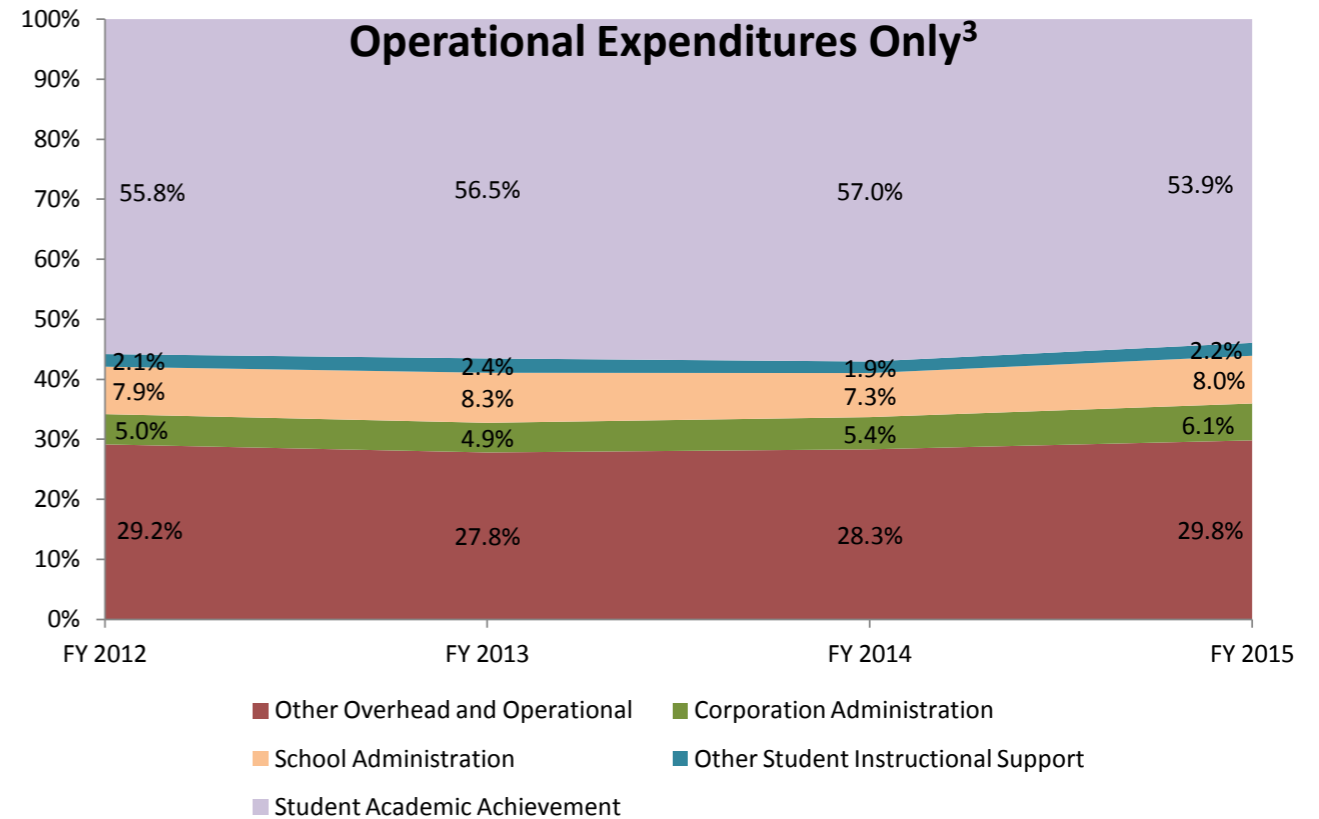
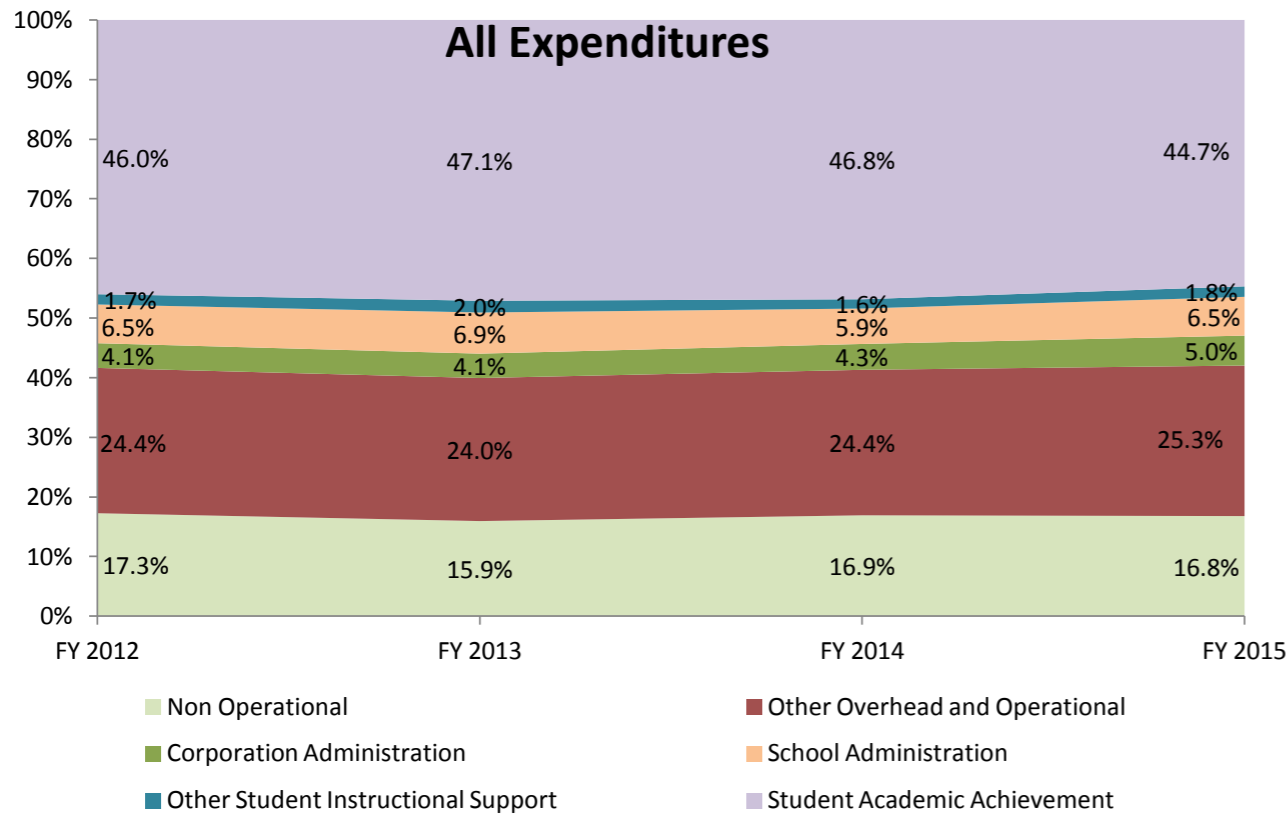


School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

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	\$3,153,958	44.3%	\$3,344,610	49.1%	\$3,200,292	46.0%	\$3,086,156	47.1%	\$3,051,307	46.8%	\$2,829,641	44.7%
Student Instructional Support	\$434,234	6.1%	\$532,678	7.8%	\$572,040	8.2%	\$581,403	8.9%	\$488,193	7.5%	\$523,425	8.3%
Total	\$3,588,192	50.4%	\$3,877,288	57.0%	\$3,772,331	54.2%	\$3,667,559	56.0%	\$3,539,500	54.3%	\$3,353,067	52.9%

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	\$1,749,391	24.5%	\$1,842,239	27.1%	\$1,983,764	28.5%	\$1,840,000	28.1%	\$1,871,957	28.7%	\$1,916,938	30.3%
Non Operational	\$1,788,537	25.1%	\$1,085,860	16.0%	\$1,200,851	17.3%	\$1,044,876	15.9%	\$1,101,475	16.9%	\$1,062,697	16.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,537,928	49.6%	\$2,928,100	43.0%	\$3,184,615	45.8%	\$2,884,876	44.0%	\$2,973,432	45.7%	\$2,979,635	47.1%

Grand Total	\$7,126,120	\$6,805,388	\$6,956,946	\$6,552,435	\$6,512,931	\$6,332,702
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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
Southwestern Con Sch Shelby Co (7360)

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	Full Day Kindergarten	\$0	\$27,166	\$130,838	\$125,592	NA	362.3%	-4.0%
11100	Regular Programs	Elementary	\$1,094,594	\$1,264,510	\$1,007,435	\$918,135	-16.1%	-27.4%	-8.9%
11300	Regular Programs	High School	\$796,732	\$1,090,598	\$971,257	\$870,692	9.3%	-20.2%	-10.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$18,274	\$0	\$0	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$6,482	\$35,789	\$40,390	NA	523.1%	12.9%
11410	Regular Programs	Vocational Education - Agriculture A	\$54,958	\$89,489	\$112,080	\$104,710	90.5%	17.0%	-6.6%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$138,843	\$99,184	\$85,848	NA	-38.2%	-13.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,200	\$0	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$98	\$31,066	\$133,967	\$110,999	113129.2%	257.3%	-17.1%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$93,912	\$112,408	NA	NA	19.7%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$525	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$20,736	\$0	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$0	\$0	\$656	\$996	NA	NA	51.8%
13100	Adult/Cont. Ed. Programs	Instruction	\$175	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$16,561	\$7,984	\$2,658	\$3,036	-81.7%	-62.0%	14.2%
16100	Remediation	Remediation Testing	\$5,364	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$35,741	\$48,820	\$51,484	\$50,579	41.5%	3.6%	-1.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$111,301	\$0	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$196,413	\$0	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$2,218	\$0	\$120,902	\$113,122	4999.8%	NA	-6.4%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$295,142	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$27,501	\$41,025	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$31,724	\$3,068	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$26,418	\$47,038	\$20,792	\$32,647	23.6%	-30.6%	57.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$326	\$138	\$167	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$62,212	\$38,922	\$53,569	\$59,910	-3.7%	53.9%	11.8%
22230	Instruction	Library/Media Services - Audiovisual	\$1,099	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,681	\$81,858	\$152,902	\$139,880	8220.3%	70.9%	-8.5%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$6,250	\$7,319	NA	NA	17.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$83,075	\$103,441	\$39,380	\$34,591	-58.4%	-66.6%	-12.2%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$21,240	\$29,019	\$17,559	\$18,786	-11.6%	-35.3%	7.0%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$58,629	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$2,681,270	\$3,344,610	\$3,051,307	\$2,829,641	5.5%	-15.4%	-7.3%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$62,723	\$2,519	\$0	\$61	-99.9%	-97.6%	NA
21220	Students	Guidance Services - Counseling Services	\$1,147	\$73,718	\$44,696	\$50,564	4308.4%	-31.4%	13.1%
21320	Students	Health Services - Medical Services	\$1,932	\$2,902	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$31,719	\$39,507	\$56,615	\$60,705	91.4%	53.7%	7.2%
24100	School Administration	Office of The Principal	\$263,221	\$414,031	\$386,882	\$412,095	56.6%	-0.5%	6.5%
Student Instructional Support Total			\$360,742	\$532,678	\$488,193	\$523,425	45.1%	-1.7%	7.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$16,415	\$14,451	\$15,090	\$14,913	-9.1%	3.2%	-1.2%
23150	General Administration	Board of Education - Legal Services	\$27,288	\$31,365	\$17,784	\$17,971	-34.1%	-42.7%	1.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,279	\$812	\$774	\$2,310	80.6%	184.5%	198.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$1,986	\$1,780	\$1,888	NA	-4.9%	6.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$182,996	\$250,073	\$244,505	\$262,223	43.3%	4.9%	7.2%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$701	\$741	NA	NA	5.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$3,211	\$1,200	\$808	\$16,795	423.0%	1300.1%	1979.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$2,207	\$1,146	\$0	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$813	\$928	\$1,034	\$1,029	26.6%	10.9%	-0.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25750 Central Services Personnel Services - Health Services	\$0	\$906	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$487,611	\$568,123	\$533,333	\$585,531	20.1%	3.1%	9.8%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$6,473	\$4,802	\$8,472	\$18,187	181.0%	278.7%	114.7%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$110,763	\$94,995	\$84,670	\$82,164	-25.8%	-13.5%	-3.0%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$300	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$520	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$52	\$0	\$0	\$540	931.1%	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$27,495	\$69,570	\$47,898	\$53,345	94.0%	-23.3%	11.4%
27100 Student Transportation Vehicle Operation	\$25,662	\$42,465	\$20,329	\$22,399	-12.7%	-47.3%	10.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$21,084	\$20,938	\$28,892	\$19,534	-7.3%	-6.7%	-32.4%
27400 Student Transportation Purchase of School Buses	\$38,900	\$0	\$47,267	\$0	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$155	\$0	\$0	\$0	NA	NA	NA
27700 Student Transportation Contracted Transportation Services	\$399,140	\$427,098	\$493,458	\$476,686	19.4%	11.6%	-3.4%
27900 Student Transportation Other Student Transportation Services	\$15,446	\$10,354	\$2,147	\$2,560	-83.4%	-75.3%	19.3%
31100 Food Services Operations Service Area Direction	\$0	\$0	\$0	\$34,767	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$103,879	\$122,985	\$123,619	\$107,831	3.8%	-12.3%	-12.8%
31400 Food Services Operations Food Purchases	\$113,622	\$150,348	\$143,807	\$157,172	38.3%	4.5%	9.3%
31900 Food Services Operations Other Food Services	\$26,113	\$27,697	\$55,592	\$38,351	46.9%	38.5%	-31.0%
Overhead and Operational Total	\$1,611,426	\$1,842,239	\$1,871,957	\$1,916,938	19.0%	4.1%	2.4%
Non Operational							
33400 Category not Specified Athletic Coaches	\$48,016	\$55,717	\$88,625	\$79,098	64.7%	42.0%	-10.7%
33910 Other Community Services High School Band Uniforms	\$0	\$160	\$0	\$113	NA	-29.4%	NA
33990 Other Community Services Other	\$437	\$1,483	\$1,480	\$2,916	567.1%	96.5%	97.0%
43000 Category not Specified Professional Services	\$17,966	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$959,386	\$265,791	\$131,171	\$89,874	-90.6%	-66.2%	-31.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$20,138	\$18,734	\$28,228	\$29,326	45.6%	56.5%	3.9%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$51,128	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$78,501	\$75,483	\$176,389	\$130,076	65.7%	72.3%	-26.3%
51100 Principal on Debt Bonds	\$95,000	\$40,000	\$45,000	\$50,000	-47.4%	25.0%	11.1%
52100 Interest on Debt Bonds	\$31,091	\$20,541	\$11,407	\$8,992	-71.1%	-56.2%	-21.2%
52200 Interest on Debt Temporary Loans	\$20,051	\$24,984	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$497,496	\$326,218	\$500,000	\$520,000	4.5%	59.4%	4.0%
53150 Lease Rental Buildings-Interest	\$0	\$253,500	\$117,470	\$99,470	NA	-60.8%	-15.3%
54200 Advancements and Obligations Common School Fund - Principal	\$10,692	\$0	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$3,250	\$1,705	\$1,705	NA	-47.5%	0.0%
Non Operational Total	\$1,778,774	\$1,085,860	\$1,101,475	\$1,062,697	-40.3%	-2.1%	-3.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$26,674	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$4,900	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,196	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$593	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$149,830	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$25,746	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$40,684	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$3,485	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$15,689	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,777	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$2,997	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$509	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

					Percent Change				
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26494	NA	Group Insurance - Academic Achievement	\$205,599	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$36,185	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$77,789	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$4,754	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$15,862	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$2,944	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$3,264	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$306	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$59,035	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$940	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$1,035	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$116	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$693,908	\$0	\$0	\$0	NA	NA	NA