

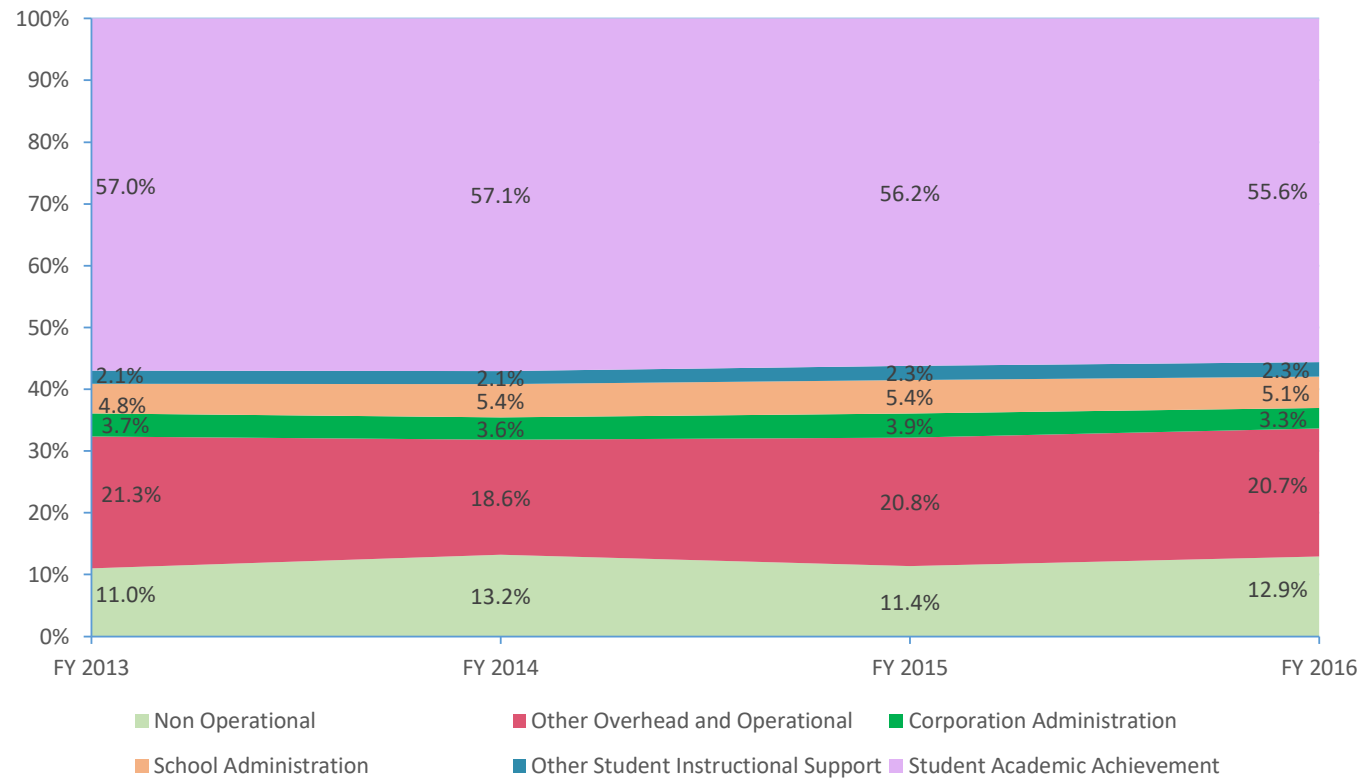
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwestern-Jefferson Co Con (4000)**

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	\$8,827,714	62.0%	\$8,430,305	55.3%	\$7,535,504	57.0%	\$8,001,351	57.1%	\$8,005,540	56.2%	\$8,486,705	55.6%
Student Instructional Support	\$833,890	5.9%	\$990,002	6.5%	\$916,336	6.9%	\$1,051,056	7.5%	\$1,099,156	7.7%	\$1,132,824	7.4%
<b>Total</b>	<b>\$9,661,604</b>	<b>67.8%</b>	<b>\$9,420,308</b>	<b>61.8%</b>	<b>\$8,451,840</b>	<b>63.9%</b>	<b>\$9,052,407</b>	<b>64.6%</b>	<b>\$9,104,696</b>	<b>63.9%</b>	<b>\$9,619,529</b>	<b>63.0%</b>

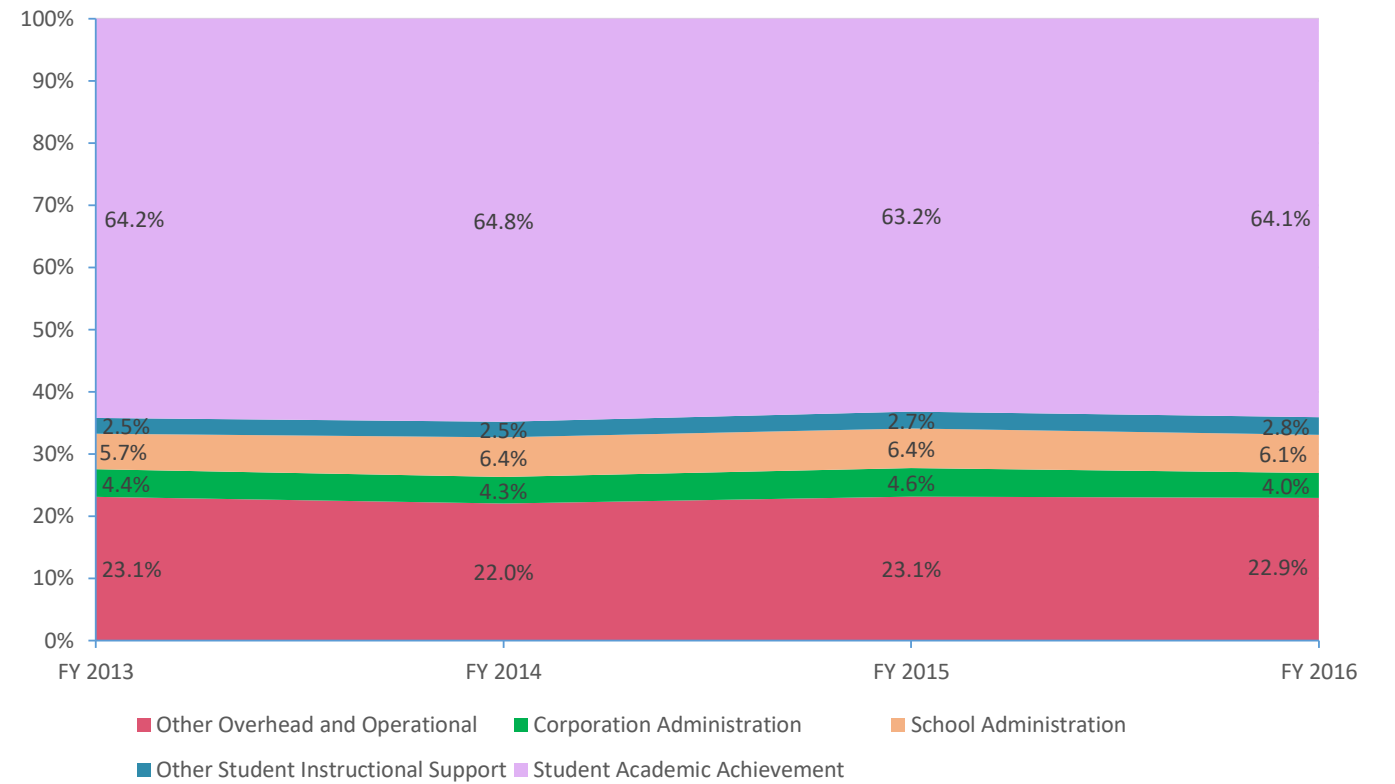
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,431,846	24.1%	\$3,612,372	23.7%	\$3,316,047	25.1%	\$3,117,103	22.2%	\$3,517,404	24.7%	\$3,668,527	24.0%
Non Operational	\$1,152,344	8.1%	\$2,219,168	14.6%	\$1,456,462	11.0%	\$1,853,295	13.2%	\$1,620,794	11.4%	\$1,973,657	12.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,584,190</b>	<b>32.2%</b>	<b>\$5,831,540</b>	<b>38.2%</b>	<b>\$4,772,508</b>	<b>36.1%</b>	<b>\$4,970,398</b>	<b>35.4%</b>	<b>\$5,138,198</b>	<b>36.1%</b>	<b>\$5,642,184</b>	<b>37.0%</b>

<b>Grand Total</b>	<b>\$14,245,794</b>	<b>\$15,251,847</b>	<b>\$13,224,348</b>	<b>\$14,022,805</b>	<b>\$14,242,894</b>	<b>\$15,261,713</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.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$126,744	\$174,400	NA	NA	37.6%
11050	Regular Programs	Full Day Kindergarten	\$0	\$162,572	\$372,645	\$415,528	NA	155.6%	11.5%
11100	Regular Programs	Elementary	\$2,382,445	\$2,816,677	\$2,651,366	\$2,656,361	11.5%	-5.7%	0.2%
11200	Regular Programs	Middle/Junior High	\$0	\$1,211,389	\$1,117,965	\$1,157,471	NA	-4.5%	3.5%
11300	Regular Programs	High School	\$1,971,347	\$1,649,740	\$1,735,806	\$1,843,933	-6.5%	11.8%	6.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$93,963	\$14,597	\$17,576	NA	-81.3%	20.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$55,953	\$71,659	\$98,523	\$64,976	16.1%	-9.3%	-34.1%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$88,648	\$82,558	\$578	\$0	-100.0%	-100.0%	-100.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$3,077	\$0	\$0	NA	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$23,356	\$16,729	\$14,806	NA	-36.6%	-11.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,168	\$16,975	\$22,110	\$30,484	131.5%	79.6%	37.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$118,096	\$126,378	\$136,321	\$133,152	12.7%	5.4%	-2.3%
12350	Special Programs	Physical Impairment - Homebound	\$11,156	\$18,575	\$105	\$843	-92.4%	-95.5%	702.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$91,262	\$112,761	\$106,021	\$96,386	5.6%	-14.5%	-9.1%
12610	Special Programs	Learning Disability	\$204,358	\$352,757	\$244,557	\$252,606	23.6%	-28.4%	3.3%
12710	Special Programs	Equal Opportunity At Risk	\$23,067	\$0	\$0	\$0	-100.0%	NA	NA
12900	Special Programs	Other Special Programs	\$3,608	\$0	\$0	\$0	-100.0%	NA	NA
13100	Adult/Continuing Education Programs	Instruction	\$1,562	\$2,959	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$3,808	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$32,991	\$11,250	\$15,341	\$10,018	-69.6%	-11.0%	-34.7%
16100	Remediation	Remediation Testing	\$52,329	\$88,986	\$60,583	\$20,131	-61.5%	-77.4%	-66.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$133,720	\$131,530	\$85,698	\$190,532	42.5%	44.9%	122.3%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$367,102	\$530,196	\$440,591	\$624,200	70.0%	17.7%	41.7%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$0	\$1,980	\$11,765	NA	NA	494.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,337	\$238,162	\$72,125	\$60,259	351.8%	-74.7%	-16.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$2,665	\$0	\$289	NA	-89.2%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$8,293	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$155,453	\$216,663	\$141,992	\$133,917	-13.9%	-38.2%	-5.7%
22230	Instruction	Library/Media Services - Audiovisual	\$6,567	\$7,024	\$2,656	\$5,003	-23.8%	-28.8%	88.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$155,744	\$73,820	NA	NA	-52.6%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$889	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$52,818	\$107,242	\$110,261	\$114,371	116.5%	6.6%	3.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$95,370	\$191,018	\$123,953	\$229,975	141.1%	20.4%	85.5%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$7,500	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$169,456	\$140,448	\$142,205	\$138,293	-18.4%	-1.5%	-2.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$8,343	\$8,109	NA	NA	-2.8%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$11,427	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$10,005	\$5	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$305,374	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,363,891</b>	<b>\$8,430,305</b>	<b>\$8,005,540</b>	<b>\$8,486,705</b>	<b>33.4%</b>	<b>0.7%</b>	<b>6.0%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$0	\$25	NA	NA	NA
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$300	\$0	\$0	\$0	-100.0%	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$41,970	\$23,716	\$575	\$333	-99.2%	-98.6%	-42.1%
21220	Students	Guidance Services - Counseling Services	\$103,902	\$212,345	\$258,732	\$290,429	179.5%	36.8%	12.3%
21340	Students	Health Services - Nurse Services	\$58,274	\$50,546	\$68,354	\$66,977	14.9%	32.5%	-2.0%
21390	Students	Health Services - Other Health Services	\$405	\$0	\$0	\$0	-100.0%	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$2,410	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$500,561	\$700,985	\$771,495	\$775,061	54.8%	10.6%	0.5%
<b>Student Instructional Support Total</b>			<b>\$705,411</b>	<b>\$990,002</b>	<b>\$1,099,156</b>	<b>\$1,132,824</b>	<b>60.6%</b>	<b>14.4%</b>	<b>3.1%</b>
<b>Overhead and Operational</b>									

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
23110	General Administration	Board of Education - Service Area Direction	\$30,315	\$29,211	\$18,598	\$18,246	-39.8%	-37.5%	-1.9%
23150	General Administration	Board of Education - Legal Services	\$805	\$5,708	\$21,429	\$10,183	1164.4%	78.4%	-52.5%
23160	General Administration	Board of Education - Promotion Expenses	\$4,460	\$2,416	\$3,412	\$1,827	-59.0%	-24.4%	-46.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$1,072	\$11	\$0	NA	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$259,409	\$397,112	\$435,542	\$388,792	49.9%	-2.1%	-10.7%
23220	General Administration	Executive Administration - Community Relations	\$3,102	\$9,870	\$2,464	\$874	-71.8%	-91.1%	-64.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$11,151	\$10,276	\$0	\$275	-97.5%	-97.3%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,846	\$99,878	\$69,139	\$78,518	1941.5%	-21.4%	13.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,201	\$0	\$974	\$1,195	-85.4%	NA	22.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$302	\$429	\$3,076	\$3,345	1008.7%	679.9%	8.8%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,300	\$2,562	\$331	\$331	-74.5%	-87.1%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,800	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,300	\$613	\$1,007	\$2,339	79.9%	281.4%	132.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$806,282	\$1,009,019	\$893,532	\$845,529	4.9%	-16.2%	-5.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$2,836	\$2,415	\$24	\$199	-93.0%	-91.8%	715.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$43,678	\$348	\$0	\$174,487	299.5%	50041.5%	NA
26499	Category not Specified	Other - 2007 Account Code	\$219,261	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$968	\$18,412	\$21,391	\$27,097	2700.7%	47.2%	26.7%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$760	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$172,199	\$114,524	\$206,801	\$135,463	-21.3%	18.3%	-34.5%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$12,100	\$0	NA	NA	-100.0%
27010	Student Transportation	Service Area Direction	\$12,517	\$11,442	\$15,514	\$33,651	168.8%	194.1%	116.9%
27100	Student Transportation	Vehicle Operation	\$231,489	\$333,586	\$427,823	\$391,312	69.0%	17.3%	-8.5%
27200	Student Transportation	Monitoring Services	\$41,943	\$51,111	\$44,974	\$45,311	8.0%	-11.3%	0.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$77,279	\$98,175	\$180,374	\$188,361	143.7%	91.9%	4.4%
27400	Student Transportation	Purchase of School Buses	\$181,398	\$202,989	\$125,579	\$214,882	18.5%	5.9%	71.1%
27500	Student Transportation	Insurance on Buses	\$575	\$409	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$552,576	\$576,366	\$365,681	\$368,835	-33.3%	-36.0%	0.9%
27900	Student Transportation	Other Student Transportation Services	\$12,060	\$10,056	\$3,664	\$4,150	-65.6%	-58.7%	13.3%
27910	Student Transportation	Bus Driver Training	\$2,875	\$2,504	\$1,677	\$1,313	-54.3%	-47.6%	-21.7%
31100	Food Services Operations	Service Area Direction	\$905	\$0	\$0	\$0	-100.0%	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$267,927	\$323,160	\$302,841	\$339,210	26.6%	5.0%	12.0%
31400	Food Services Operations	Food Purchases	\$199,365	\$285,701	\$311,223	\$356,142	78.6%	24.7%	14.4%
31900	Food Services Operations	Other Food Services	\$50,248	\$10,449	\$48,223	\$36,661	-27.0%	250.9%	-24.0%
<b>Overhead and Operational Total</b>			<b>\$3,200,574</b>	<b>\$3,612,372</b>	<b>\$3,517,404</b>	<b>\$3,668,527</b>	<b>14.6%</b>	<b>1.6%</b>	<b>4.3%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$100	\$868	\$2,707	\$6,631	6532.8%	664.4%	145.0%
33300	Category not Specified	Civic Services	\$0	\$2,879	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$72,492	\$99,582	\$109,073	\$109,596	51.2%	10.1%	0.5%
43000	Category not Specified	Professional Services	\$3,500	\$4,845	\$23,825	\$0	-100.0%	-100.0%	-100.0%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$2,090	\$0	\$22	NA	-99.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$275,789	\$899,527	\$303,985	\$520,678	88.8%	-42.1%	71.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$461,567	\$440,067	\$440,067	NA	-4.7%	0.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,664	\$2,121	\$68,050	\$68,925	4042.3%	3149.9%	1.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$27,681	\$43,990	\$53,016	\$36,317	31.2%	-17.4%	-31.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$132,106	\$116,452	\$49,962	\$54,146	-59.0%	-53.5%	8.4%
51100	Principal on Debt	Bonds	\$78,150	\$152,977	\$110,000	\$120,000	53.6%	-21.6%	9.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$14,840	\$0	\$0	\$27,133	82.8%	NA	NA
52100	Interest on Debt	Bonds	\$38,150	\$0	\$40,748	\$34,940	-8.4%	NA	-14.3%
52200	Interest on Debt	Temporary Loans	\$21,436	\$8,584	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$132,000	\$118,000	\$80,000	\$80,000	-39.4%	-32.2%	0.0%
53150	Lease Rental	Buildings-Interest	\$0	\$37,500	\$48,500	\$164,500	NA	338.7%	239.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$338,553	\$265,257	\$194,035	\$218,201	-35.5%	-17.7%	12.5%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$95,327	\$90,002	NA	NA	-5.6%

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					2006 to 2016	2009 to 2016	2015 to 2016			
59100 Other Debt Services Obligations Registrars Fee	\$1,500	\$1,500	\$1,500	\$2,500	66.7%	66.7%	66.7%			
60700 Category not Specified Scholarships	\$0	\$1,430	\$0	\$0	NA	-100.0%	NA			
<b>Non Operational Total</b>				<b>\$1,137,961</b>	<b>\$2,219,168</b>	<b>\$1,620,794</b>	<b>\$1,973,657</b>	<b>73.4%</b>	<b>-11.1%</b>	<b>21.8%</b>
<b>Prorated by Fund</b>										
26491 - SAA NA	PERF - 2007 Account Code	\$68,767	\$0	\$0	\$0	NA	NA	NA		
26491 - SIS NA	PERF - 2007 Account Code	\$8,753	\$0	\$0	\$0	NA	NA	NA		
26491 - O&O NA	PERF - 2007 Account Code	\$55,345	\$0	\$0	\$0	NA	NA	NA		
26491 - NO NA	PERF - 2007 Account Code	\$879	\$0	\$0	\$0	NA	NA	NA		
26492 - SAA NA	Social Security - 2007 Account Code	\$382,163	\$0	\$0	\$0	NA	NA	NA		
26492 - SIS NA	Social Security - 2007 Account Code	\$49,760	\$0	\$0	\$0	NA	NA	NA		
26492 - O&O NA	Social Security - 2007 Account Code	\$85,445	\$0	\$0	\$0	NA	NA	NA		
26492 - NO NA	Social Security - 2007 Account Code	\$5,471	\$0	\$0	\$0	NA	NA	NA		
26494 - SAA NA	Group Insurance - 2007 Account Code	\$466,309	\$0	\$0	\$0	NA	NA	NA		
26494 - SIS NA	Group Insurance - 2007 Account Code	\$60,587	\$0	\$0	\$0	NA	NA	NA		
26494 - O&O NA	Group Insurance - 2007 Account Code	\$81,201	\$0	\$0	\$0	NA	NA	NA		
26494 - NO NA	Group Insurance - 2007 Account Code	\$6,961	\$0	\$0	\$0	NA	NA	NA		
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$6,647	\$0	\$0	\$0	NA	NA	NA		
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$883	\$0	\$0	\$0	NA	NA	NA		
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$875	\$0	\$0	\$0	NA	NA	NA		
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$101	\$0	\$0	\$0	NA	NA	NA		
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,539,938	\$0	\$0	\$0	NA	NA	NA		
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,496	\$0	\$0	\$0	NA	NA	NA		
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,407	\$0	\$0	\$0	NA	NA	NA		
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$971	\$0	\$0	\$0	NA	NA	NA		
<b>Prorated by Fund Total</b>				<b>\$2,837,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>