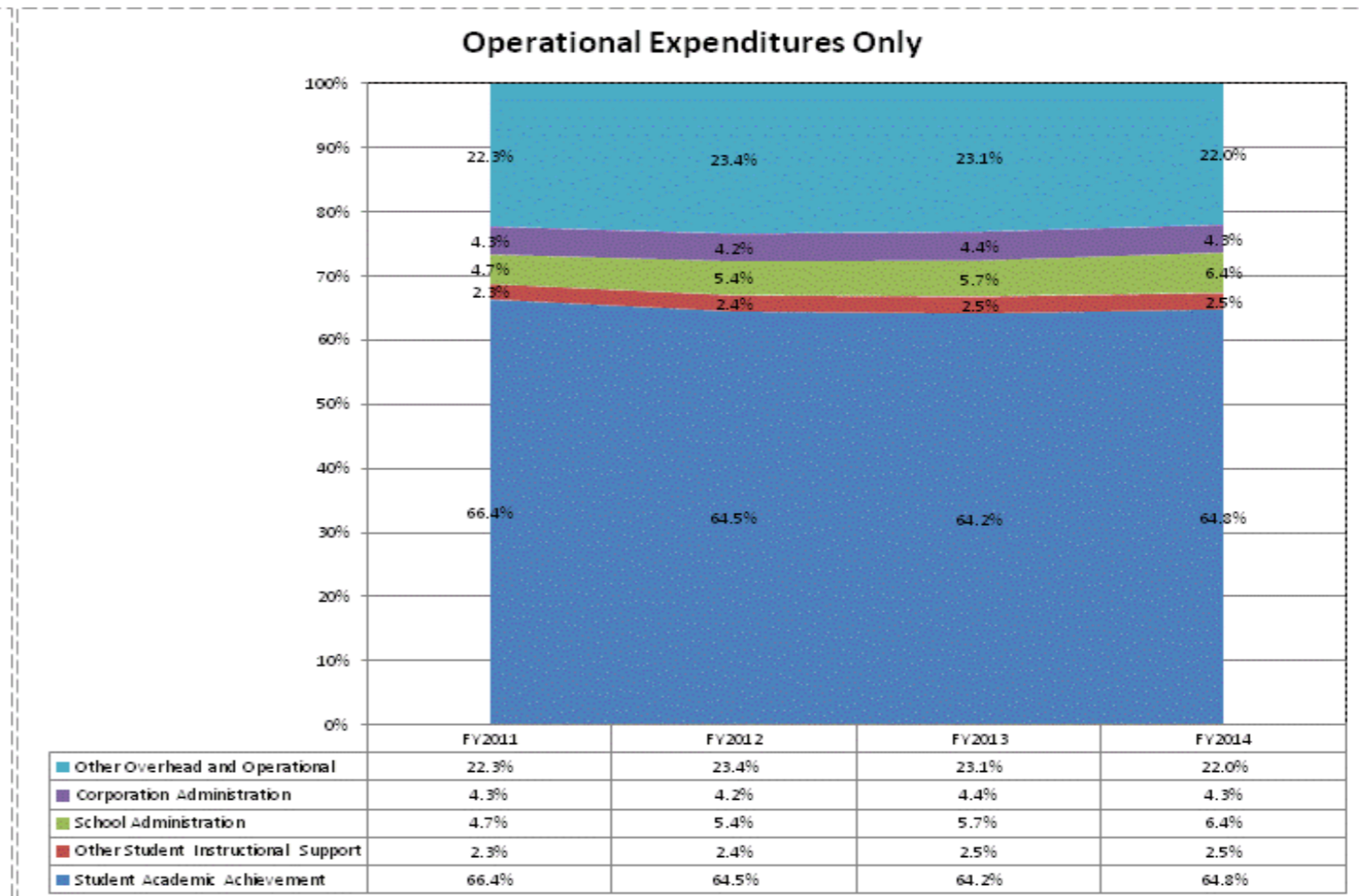
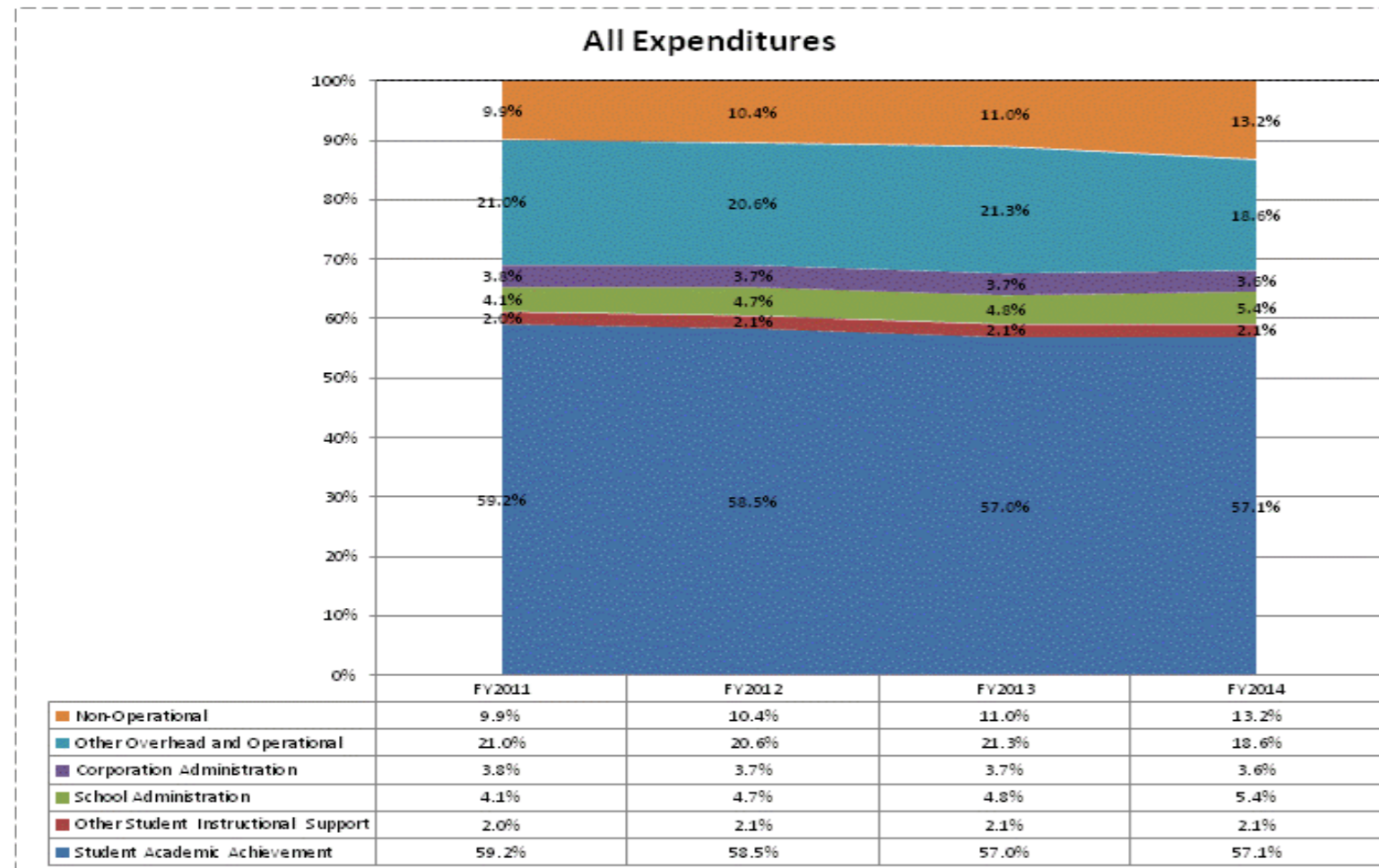


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwestern-Jefferson Co Con (4000)**

Southwestern-Jefferson Co Con (4000)	FY06 % of Total		FY09 % of Total		FY13 % of Total		FY14 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2013	Exp	FY 2014	Exp
Student Academic Achievement	\$8,827,714	62.0%	\$8,430,305	55.3%	\$7,535,504	57.0%	\$8,001,351	57.1%
Student Instructional Support	\$833,890	5.9%	\$990,002	6.5%	\$916,336	6.9%	\$1,051,056	7.5%
Overhead and Operational Nonoperational	\$3,431,846	24.1%	\$3,612,372	23.7%	\$3,316,047	25.1%	\$3,117,103	22.2%
Nonoperational	\$1,152,344	8.1%	\$2,219,168	14.6%	\$1,456,462	11.0%	\$1,853,295	13.2%
Grand Total	\$14,245,794		\$15,251,847		\$13,224,348		\$14,022,805	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	67.8%	61.8%	63.9%	64.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwestern-Jefferson Co Con (4000)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$1,565	\$104,464	N/A	N/A	> 500%
11050 Regular Programs; Full Day Kindergarten	\$0	\$162,572	\$190,078	\$166,454	N/A	2%	-12%
11100 Regular Programs; Elementary	\$2,382,445	\$2,816,677	\$2,532,870	\$2,714,605	14%	-4%	7%
11200 Regular Programs; Middle/Junior High	\$0	\$1,211,389	\$1,087,852	\$1,226,283	N/A	1%	13%
11300 Regular Programs; High School	\$1,971,347	\$1,649,740	\$1,482,410	\$1,501,420	-24%	-9%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$93,963	\$47,486	\$78,546	N/A	-16%	65%
11420 Vocational Education; Agriculture B	\$55,953	\$71,659	\$80,410	\$88,729	59%	24%	10%
11460 Vocational Education; Occupational Home Economics	\$88,648	\$82,558	\$6,415	\$1,102	-99%	-99%	-83%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$3,077	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$23,356	\$13,520	\$16,379	N/A	-30%	21%
12110 Gifted And Talented; Gifted and Talented	\$13,168	\$16,975	\$15,743	\$25,452	93%	50%	62%
12210 Mental Disabilities; Mild Mental Disabilities	\$118,096	\$126,378	\$157,432	\$128,828	9%	2%	-18%
12350 Physical Impairment; Homebound	\$11,156	\$18,575	\$2,792	\$5,694	-49%	-69%	104%
12510 Culturally Different; Communication Disorders	\$91,262	\$112,761	\$131,213	\$144,007	58%	28%	10%
12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12610 Learning Disability	\$204,358	\$352,757	\$271,038	\$269,502	32%	-24%	-1%
12710 Equal Opportunity At Risk	\$23,067	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$3,608	\$0	\$0	\$0	-100%	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,562	\$2,959	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$3,808	\$0	\$0	\$600	-84%	N/A	N/A
14300 Summer School Programs; High School	\$32,991	\$11,250	\$14,103	\$7,634	-77%	-32%	-46%
16100 Remediation Testing	\$52,329	\$88,986	\$45,813	\$61,012	17%	-31%	33%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$133,720	\$131,530	\$151,136	\$187,829	40%	43%	24%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$367,102	\$530,196	\$473,581	\$548,103	49%	3%	16%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$9,320	\$11,329	N/A	N/A	22%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,337	\$238,162	\$38,239	\$12,886	-3%	-95%	-66%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,665	\$1,030	\$0	N/A	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$0	\$8,293	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$155,453	\$216,663	\$222,948	\$218,719	41%	1%	-2%
22230 Library/Media Services; Audiovisual	\$6,567	\$7,024	\$2,002	\$13,820	110%	97%	> 500%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$120,900	\$119,993	N/A	N/A	-1%
22290 Library/Media Services; Other Educational Media Services	\$889	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$52,818	\$107,242	\$133,829	\$110,961	110%	3%	-17%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$8,904	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$95,370	\$191,018	\$201,516	\$137,580	44%	-28%	-32%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$3,847	N/A	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$1,428	\$3,911	N/A	N/A	174%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$10,036	\$6,115	N/A	N/A	-39%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$169,456	\$140,448	\$72,625	\$78,175	-54%	-44%	8%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$7,269	\$7,373	N/A	N/A	1%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$11,427	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,005	\$5	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$305,374	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,363,891	\$8,430,305	\$7,535,504	\$8,001,351	26%	-5%	6%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$346	\$0	N/A	N/A	-100%
21120 Attendance and Social Work Services; Attendance Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A
21130 Attendance and Social Work Services; Social Work Services	\$41,970	\$23,716	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwestern-Jefferson Co Con (4000)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21220 Guidance Services; Counseling Services	\$103,902	\$212,345	\$225,418	\$241,624	133%	14%	7%
21340 Health Services; Nurse Services	\$58,274	\$50,546	\$56,020	\$54,443	-7%	8%	-3%
21390 Health Services; Other Health Services	\$405	\$0	\$0	\$68	-83%	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$2,410	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$500,561	\$700,985	\$634,552	\$754,920	51%	8%	19%
Student Instructional Support Total	\$705,411	\$990,002	\$916,336	\$1,051,056	49%	6%	15%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$30,315	\$29,211	\$19,012	\$18,395	-39%	-37%	-3%
23150 Board of Education; Legal Services	\$805	\$5,708	\$3,249	\$1,788	122%	-69%	-45%
23160 Board of Education; Promotion Expenses	\$4,460	\$2,416	\$3,668	\$5,250	18%	117%	43%
23190 Board of Education; Other Governing Body Services	\$0	\$1,072	\$50	\$0	N/A	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$259,409	\$397,112	\$386,824	\$398,820	54%	0%	3%
23220 Executive Administration; Community Relations	\$3,102	\$9,870	\$4,936	\$577	-81%	-94%	-88%
23230 Executive Administration; Staff Relations and Negotiations	\$11,151	\$10,276	\$1,705	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$3,846	\$99,878	\$66,461	\$73,015	> 500%	-27%	10%
25191 Other Fiscal Services; Refund of Revenue	\$8,201	\$0	\$1,535	\$2,194	-73%	N/A	43%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$302	\$429	\$4,211	\$4,809	> 500%	> 500%	14%
25196 Other Fiscal Services; Cash Change	\$1,300	\$2,562	\$882	\$331	-75%	-87%	-62%
25199 Other Fiscal Services; Other	\$0	\$1,800	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$1,300	\$613	\$1,182	\$1,232	-5%	101%	4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$806,282	\$1,009,019	\$791,679	\$869,502	8%	-14%	10%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,836	\$2,415	\$0	\$0	-100%	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,678	\$348	\$4,399	\$3,851	-91%	> 500%	-12%
26499 2007 Account Code - Other	\$219,261	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$968	\$18,412	\$5,475	\$4,664	382%	-75%	-15%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$760	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$172,199	\$114,524	\$158,181	\$134,317	-22%	17%	-15%
27010 Student Transportation; Service Area Direction	\$12,517	\$11,442	\$11,623	\$3,132	-75%	-73%	-73%
27100 Student Transportation; Vehicle Operation	\$231,489	\$333,586	\$375,022	\$382,256	65%	15%	2%
27200 Student Transportation; Monitoring Services	\$41,943	\$51,111	\$52,433	\$48,576	16%	-5%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,279	\$98,175	\$129,410	\$125,621	63%	28%	-3%
27400 Student Transportation; Purchase of School Buses	\$181,398	\$202,989	\$246,597	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$575	\$409	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$552,576	\$576,366	\$405,210	\$381,622	-31%	-34%	-6%
27900 Student Transportation; Other Student Transportation Services	\$12,060	\$10,056	\$5,242	\$845	-93%	-92%	-84%
27910 Student Transportation; Bus Driver Training	\$2,875	\$2,504	\$2,719	\$1,891	-34%	-24%	-30%
31100 Food Services Operations; Service Area Direction	\$905	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$267,927	\$323,160	\$325,828	\$325,378	21%	1%	0%
31400 Food Services Operations; Food Purchases	\$199,365	\$285,701	\$272,671	\$300,172	51%	5%	10%
31900 Other Food Services	\$50,248	\$10,449	\$35,844	\$28,867	-43%	176%	-19%
Overhead and Operational Total	\$3,200,574	\$3,612,372	\$3,316,047	\$3,117,103	-3%	-14%	-6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$100	\$868	\$4,201	\$10,265	> 500%	> 500%	144%
33300 Civic Services	\$0	\$2,879	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$72,492	\$99,582	\$65,211	\$102,571	41%	3%	57%
43000 Facilities Acquisition and Construction; Professional Services	\$3,500	\$4,845	\$0	\$0	-100%	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$2,090	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$275,789	\$899,527	\$344,576	\$608,049	120%	-32%	76%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwestern-Jefferson Co Con (4000)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$461,567	\$420,067	\$460,067	N/A	0%	10%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,664	\$2,121	\$5,835	\$69,013	> 500%	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,681	\$43,990	\$40,665	\$10,724	-61%	-76%	-74%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$132,106	\$116,452	\$0	\$7,180	-95%	-94%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$78,150	\$152,977	\$126,239	\$110,000	41%	-28%	-13%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$14,840	\$0	\$0	\$1,836	-88%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$38,150	\$0	\$25,037	\$46,267	21%	N/A	85%
52200 Debt Services; Interest on Debt; Temporary Loans	\$21,436	\$8,584	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$132,000	\$118,000	\$140,000	\$110,000	-17%	-7%	-21%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$37,500	\$16,500	\$45,000	N/A	20%	173%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$338,553	\$265,257	\$211,783	\$169,957	-50%	-36%	-20%
54250 Common School Fund; Interest	\$0	\$0	\$52,156	\$100,866	N/A	N/A	93%
59100 Other Debt Services Obligations; Registrars Fee	\$1,500	\$1,500	\$1,500	\$1,500	0%	0%	0%
60700 Nonprogramed Charges; Scholarships	\$0	\$1,430	\$2,691	\$0	N/A	-100%	-100%
Nonoperational Total	\$1,137,961	\$2,219,168	\$1,456,462	\$1,853,295	63%	-16%	27%
Prorated By Fund							
26491 2007 Account Code - PERF	\$133,744	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$522,838	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$615,058	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,505	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,557,812	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,837,958	\$0	\$0	\$0	N/A	N/A	N/A