

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Southwestern Con Sch Shelby Co (7360)**

| 1006 Category                              | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                  |                 |                 |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$0                | \$0                | \$14,231           | n/a              | n/a             | n/a             |
|  | 11100 Regular Programs; Elementary  | \$959,653          | \$1,094,594        | \$1,179,218        | \$1,224,725        | 28%              | 12%             | 4%              |
|  | 11200 Regular Programs; Middle/Junior High  | \$1,347            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 11300 Regular Programs; High School   | \$739,548          | \$796,732          | \$751,709          | \$796,171          | 8%               | 0%              | 6%              |
|  | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                | \$18,274           | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0                | \$0                | \$0                | \$28,879           | n/a              | n/a             | n/a             |
|  | 11410 Vocational Education; Agriculture A   | \$40,756           | \$54,958           | \$64,306           | \$79,291           | 95%              | 44%             | 23%             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$28,953           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 11520 Vocational Education; Area School Participation   | \$0                | \$0                | \$0                | \$35,396           | n/a              | n/a             | n/a             |
|  | 12100 2007 Account Code - Gifted and Talented   | \$10,215           | \$14,200           | \$11,427           | \$0                | -100%            | -100%           | -100%           |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                | \$0                | \$28,484           | n/a              | n/a             | n/a             |
|  | 12150 Gifted And Talented; High Ability Student Programs  | \$0                | \$0                | \$0                | \$23,400           | n/a              | n/a             | n/a             |
|  | 12210 Mental Disabilities; Mild Mental Disabilities   | \$0                | \$98               | \$302              | \$14,512           | n/a              | > 500%          | > 500%          |
|  | 12710 Equal Opportunity At Risk   | \$25,965           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 12810 Special Education Preschool   | \$5,500            | \$20,736           | \$17,131           | \$15,856           | 188%             | -24%            | -7%             |
|  | 13100 Adult/Continuing Education Programs; Adult Basic Education                                      | \$1,000            | \$175              | \$0                | \$0                | -100%            | -100%           | n/a             |
|  | 14100 Summer School Programs; Elementary  | \$132              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 14300 Summer School Programs; High School   | \$10,782           | \$16,561           | \$1,707            | \$8,632            | -20%             | -48%            | 406%            |
|  | 16100 Remediation Testing   | \$17,680           | \$5,364            | \$43               | \$0                | -100%            | -100%           | -100%           |
|  | 16200 Preventive Remediation  | \$0                | \$35,741           | \$35,756           | \$41,893           | n/a              | 17%             | 17%             |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$0                | \$894              | \$888              | \$0                | n/a              | -100%           | -100%           |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$72,696           | \$111,301          | \$108,291          | \$53,094           | -27%             | -52%            | -51%            |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$143,505          | \$196,413          | \$320,335          | \$59,342           | -59%             | -70%            | -81%            |
|  | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements     | \$0                | \$2,218            | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other             | \$0                | \$0                | \$0                | \$219,143          | n/a              | n/a             | n/a             |
|  | 22220 Library/Media Services; School Library  | \$72,046           | \$62,212           | \$40,257           | \$41,514           | -42%             | -33%            | 3%              |
|  | 22230 Library/Media Services; Audiovisual   | \$1,109            | \$1,099            | \$1,255            | \$0                | -100%            | -100%           | -100%           |
|  | 24100 Office of The Principal   | \$157,229          | \$263,221          | \$267,942          | \$337,390          | 115%             | 28%             | 26%             |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$50,972           | \$83,075           | \$54,556           | \$57,552           | 13%              | -31%            | 5%              |
|  | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$5,956            | \$21,240           | \$29,299           | \$24,030           | 303%             | 13%             | -18%            |
|  | 25570 Textbooks for Rent or Resale; Materials and Supplies  | \$3,580            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$40,804           | \$58,629           | \$93,088           | \$46,226           | 13%              | -21%            | -50%            |
| <b>Student Academic Achievement Total</b>  |   | <b>\$2,389,428</b> | <b>\$2,857,735</b> | <b>\$2,977,509</b> | <b>\$3,149,761</b> | <b>32%</b>       | <b>10%</b>      | <b>6%</b>       |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|  | 21210 Guidance Services; Service Area Direction   | \$49,632           | \$62,723           | \$64,507           | \$32,069           | -35%             | -49%            | -50%            |
|  | 21220 Guidance Services; Counseling Services  | \$0                | \$1,147            | \$1,553            | \$41,576           | n/a              | > 500%          | > 500%          |
|  | 21320 Health Services; Medical Services   | \$0                | \$1,932            | \$2,800            | \$1,260            | n/a              | -35%            | -55%            |
|  | 21340 Health Services; Nurse Services   | \$23,366           | \$31,719           | \$31,415           | \$35,008           | 50%              | 10%             | 11%             |
|  | 22110 Improvement of Instruction; Service Area Direction  | \$0                | \$27,501           | \$30,806           | \$35,551           | n/a              | 29%             | 15%             |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$9,201            | \$31,724           | \$12,272           | \$2,745            | -70%             | -91%            | -78%            |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$0                | \$26,418           | \$42,818           | \$35,877           | n/a              | 36%             | -16%            |
|  | 22190 Improvement of Instruction; Other Improvement of Instructional Services                         | \$960              | \$326              | \$82               | \$374              | -61%             | 15%             | 359%            |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                | \$0                | \$38,887           | n/a              | n/a             | n/a             |
|  | 23110 Board of Education; Service Area Direction  | \$10,960           | \$16,415           | \$12,053           | \$11,775           | 7%               | -28%            | -2%             |
|  | 23190 Board of Education; Other Governing Body Services   | \$1,344            | \$0                | \$0                | \$348              | -74%             | n/a             | n/a             |
|  | 23210 Executive Administration; Office of The Superintendent  | \$122,445          | \$182,996          | \$174,992          | \$222,383          | 82%              | 22%             | 27%             |
|  | 25750 Personnel Services; Health Services   | \$0                | \$0                | \$0                | \$2,044            | n/a              | n/a             | n/a             |
|  | 26710 2007 Account Code - Technology Support and Maintenance  | \$0                | \$1,681            | \$2,356            | \$1,794            | n/a              | 7%              | -24%            |
| <b>Student Instructional Support Total</b> |   | <b>\$217,908</b>   | <b>\$384,582</b>   | <b>\$375,655</b>   | <b>\$461,692</b>   | <b>112%</b>      | <b>20%</b>      | <b>23%</b>      |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$0                | \$27,288           | \$23,415           | \$14,172           | n/a              | -48%            | -39%            |
|  | 23160 Board of Education; Promotion Expenses  | \$616              | \$1,279            | \$1,000            | \$368              | -40%             | -71%            | -63%            |
|  | 25160 Fiscal Services; Financial Accounting   | \$10               | \$300              | \$576              | \$107              | > 500%           | -64%            | -81%            |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$836              | \$3,211            | \$927              | \$7,640            | > 500%           | 138%            | > 500%          |

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**Southwestern Con Sch Shelby Co (7360)**

| 1006 Category                         | Account  | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                                       | 25195 Other Fiscal Services; Bank Account Service Charge                                     | \$209              | \$2,207            | \$0                | \$0                | -100%            | -100%           | n/a             |
|                                       | 25196 Other Fiscal Services; Cash Change   | \$663              | \$813              | \$1,068            | \$813              | 23%              | 0%              | -24%            |
|                                       | 25199 Other Fiscal Services; Other   | \$0                | \$0                | \$0                | \$371              | n/a              | n/a             | n/a             |
|                                       | 25910 Judgments  | \$0                | \$0                | \$0                | \$50               | n/a              | n/a             | n/a             |
|                                       | 25950 Other Assessments  | \$2,118            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$339,379          | \$487,611          | \$518,446          | \$524,143          | 54%              | 7%              | 1%              |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$5,731            | \$6,473            | \$8,833            | \$9,288            | 62%              | 43%             | 5%              |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$65,368           | \$110,763          | \$105,379          | \$137,938          | 111%             | 25%             | 31%             |
|                                       | 26499 2007 Account Code - Other  | \$146              | \$520              | \$410              | \$225              | 54%              | -57%            | -45%            |
|                                       | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)           | \$553              | \$52               | \$115              | \$0                | -100%            | -100%           | -100%           |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$36,092           | \$27,495           | \$48,665           | \$34,344           | -5%              | 25%             | -29%            |
|                                       | 27100 Student Transportation; Vehicle Operation  | \$20,054           | \$25,662           | \$27,167           | \$27,419           | 37%              | 7%              | 1%              |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$5,688            | \$21,084           | \$12,474           | \$15,115           | 166%             | -28%            | 21%             |
|                                       | 27400 Student Transportation; Purchase of School Buses                                       | \$0                | \$38,900           | \$0                | \$65,382           | n/a              | 68%             | n/a             |
|                                       | 27500 Student Transportation; Insurance on Buses   | \$8,437            | \$155              | \$0                | \$0                | -100%            | -100%           | n/a             |
|                                       | 27700 Student Transportation; Contracted Transportation Services                             | \$339,212          | \$399,140          | \$407,649          | \$417,216          | 23%              | 5%              | 2%              |
|                                       | 27900 Student Transportation; Other Student Transportation Services                          | \$16,025           | \$15,446           | \$1,142            | \$9,265            | -42%             | -40%            | > 500%          |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$82,200           | \$103,879          | \$101,635          | \$112,047          | 36%              | 8%              | 10%             |
|                                       | 31400 Food Services Operations; Food Purchases   | \$89,132           | \$113,622          | \$137,784          | \$144,148          | 62%              | 27%             | 5%              |
|                                       | 31900 Other Food Services  | \$10,177           | \$26,113           | \$32,403           | \$19,846           | 95%              | -24%            | -39%            |
|                                       | 33200 Community Recreation   | \$245              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 33400 Athletic Coaches   | \$36,186           | \$48,016           | \$47,050           | \$47,652           | 32%              | -1%             | 1%              |
|                                       | 33910 High School Band Uniforms  | \$0                | \$0                | \$0                | \$167              | n/a              | n/a             | n/a             |
|                                       | 33930 Latch Key Kid Program  | \$1,429            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 33990 Other Community Services; Other  | \$797              | \$437              | \$1,842            | \$2,146            | 169%             | 391%            | 17%             |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$0                | \$20,138           | \$13,329           | \$12,218           | n/a              | -39%            | -8%             |
|                                       | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$0                | \$20,051           | \$0                | \$8,949            | n/a              | -55%            | n/a             |
| <b>Overhead and Operational Total</b> |  | <b>\$1,061,303</b> | <b>\$1,500,658</b> | <b>\$1,491,311</b> | <b>\$1,611,031</b> | <b>52%</b>       | <b>7%</b>       | <b>8%</b>       |
| <b>Nonoperational</b>                 |  |                    |                    |                    |                    |                  |                 |                 |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                         | \$1,000            | \$17,966           | \$0                | \$0                | -100%            | -100%           | n/a             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$35,618           | \$959,386          | \$169,795          | \$106,704          | 200%             | -89%            | -37%            |
|                                       | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$22,761           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$42,913           | \$78,501           | \$141,194          | \$118,714          | 177%             | 51%             | -16%            |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$3,500            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 51100 Debt Services; Principal on Debt; Bonds  | \$0                | \$95,000           | \$100,000          | \$105,000          | n/a              | 11%             | 5%              |
|                                       | 51400 Debt Services; Principal on Debt; School Bus Loans                                     | \$5,379            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 52100 Debt Services; Interest on Debt; Bonds   | \$0                | \$31,091           | \$27,401           | \$23,435           | n/a              | -25%            | -14%            |
|                                       | 52400 Debt Services; Interest on Debt; School Bus Loans                                      | \$621              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$389,292          | \$497,496          | \$527,000          | \$565,170          | 45%              | 14%             | 7%              |
|                                       | 54200 2007 Account Code - Common School Fund   | \$0                | \$10,692           | \$0                | \$0                | n/a              | -100%           | n/a             |
|                                       | 59100 Other Debt Services Obligations; Registrars Fee  | \$0                | \$0                | \$400              | \$0                | n/a              | n/a             | -100%           |
| <b>Nonoperational Total</b>           |  | <b>\$501,083</b>   | <b>\$1,690,131</b> | <b>\$965,791</b>   | <b>\$919,023</b>   | <b>83%</b>       | <b>-46%</b>     | <b>-5%</b>      |
| <b>prorated</b>                       |  |                    |                    |                    |                    |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF   | \$29,495           | \$44,363           | \$63,813           | \$22,484           | -24%             | -49%            | -65%            |
|                                       | 26492 2007 Account Code - Social Security  | \$180,895          | \$219,745          | \$215,980          | \$106,327          | -41%             | -52%            | -51%            |
|                                       | 26493 2007 Account Code - Workmen's Compensation   | \$8,048            | \$21,972           | \$12,319           | \$19,548           | 143%             | -11%            | 59%             |
|                                       | 26494 2007 Account Code - Group Insurance  | \$83,839           | \$324,326          | \$388,774          | \$170,771          | 104%             | -47%            | -56%            |
|                                       | 26496 2007 Account Code - Unemployment Compensation  | \$0                | \$22,376           | \$1,860            | \$0                | n/a              | -100%           | -100%           |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$0                | \$61,126           | \$74,790           | \$35,803           | n/a              | -41%            | -52%            |
| <b>prorated Total</b>                 |  | <b>\$302,277</b>   | <b>\$693,908</b>   | <b>\$757,537</b>   | <b>\$354,932</b>   | <b>17%</b>       | <b>-49%</b>     | <b>-53%</b>     |

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**Southwestern Con Sch Shelby Co (7360)**

1006 Category

| Account                       | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase        | 2 Year Increase        | 1 Year Increase        |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|------------------------|------------------------|
| <b>1006 Category</b>          | <b>FY 1998</b>     | <b>FY 2006</b>     | <b>FY 2007</b>     | <b>FY 2008</b>     | <b>10 Year Increase</b> | <b>2 Year Increase</b> | <b>1 Year Increase</b> |
| Student Academic Achievement  | \$2,629,827        | \$3,379,417        | \$3,543,209        | \$3,417,188        | 30%                     | 1%                     | -4%                    |
| Student Instructional Support | \$241,616          | \$445,538          | \$439,319          | \$491,894          | 104%                    | 10%                    | 12%                    |
| Overhead and Operational      | \$1,099,473        | \$1,611,927        | \$1,619,484        | \$1,668,333        | 52%                     | 3%                     | 3%                     |
| Nonoperational                | \$501,083          | \$1,690,131        | \$965,791          | \$919,023          | 83%                     | -46%                   | -5%                    |
| <b>Grand Total</b>            | <b>\$4,471,998</b> | <b>\$7,127,014</b> | <b>\$6,567,802</b> | <b>\$6,496,438</b> | <b>45%</b>              | <b>-9%</b>             | <b>-1%</b>             |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| 58.8%               | 47.4%               | 53.9%               | 52.6%               |
| 5.4%                | 6.3%                | 6.7%                | 7.6%                |
| 24.6%               | 22.6%               | 24.7%               | 25.7%               |
| 11.2%               | 23.7%               | 14.7%               | 14.1%               |

|   | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------|--------|--------|--------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | 64.2%  | 53.7%  | 60.6%  | 60.2%  |