

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Southwest School Corp (7715)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,952,716	51.1%	\$10,543,018	50.0%	\$10,115,918	50.6%	\$9,485,499	48.6%
Student Instructional Support	\$1,056,396	5.4%	\$1,106,547	5.2%	\$1,097,695	5.5%	\$1,105,472	5.7%
Overhead and Operational	\$4,386,098	22.5%	\$5,058,529	24.0%	\$5,124,579	25.6%	\$4,741,154	24.3%
Nonoperational	\$4,098,748	21.0%	\$4,371,288	20.7%	\$3,642,479	18.2%	\$4,193,481	21.5%
Grand Total	\$19,493,958		\$21,079,383		\$19,980,671		\$19,525,606	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	56.5%	55.3%	56.1%	54.2%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$637,380	\$451,638	\$438,431		-31%	-3%
	11100 Regular Programs; Elementary	\$2,664,951	\$3,823,065	\$3,461,454	\$3,155,802	18%	-17%	-9%
	11200 Regular Programs; Middle/Junior High	\$643,908	\$1,210,912	\$1,668,782	\$1,532,389	138%	27%	-8%
	11300 Regular Programs; High School	\$1,208,662	\$2,281,203	\$2,327,416	\$1,924,753	59%	-16%	-17%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$12,312	\$2,898	\$2,812		-77%	-3%
	11410 Vocational Education; Agriculture A	\$69,298	\$163,348	\$168,891	\$121,165	75%	-26%	-28%
	11450 Vocational Education; Consumer and Homemaking	\$63,073	\$44,712	\$48,470	\$50,212	-20%	12%	4%
	11470 Vocational Education; Business Education	\$0	\$82,240	\$12,604	\$0		-100%	-100%
	11480 Vocational Education; Industrial Education A	\$55,064	\$0	\$0	\$0	-100%		
	11510 Vocational Education; Cooperative Education	\$26,400	\$66,055	\$70,486	\$72,018	173%	9%	2%
	11590 Other Vocational Education Programs	\$899	\$1,211	\$537	\$2,251	150%	86%	320%
	12110 Gifted And Talented; Gifted and Talented	\$3,901	\$12,869	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$28,270	\$28,907	\$37,498		33%	30%
	12210 Mental Disabilities; Mild Mental Disabilities	\$148,828	\$219,818	\$71,736	\$53,225	-64%	-76%	-26%
	12350 Physical Impairment; Homebound	\$17,662	\$11,237	\$6,208	\$1,485	-92%	-87%	-76%
	12510 Culturally Different; Communication Disorders	\$52,592	\$73,783	\$12,991	\$65,003	24%	-12%	400%
	12520 Culturally Different; Compensatory	\$0	\$18,000	\$0	\$0		-100%	
	12610 Learning Disability	\$397,393	\$557,491	\$700,941	\$637,941	61%	14%	-9%
	12710 Equal Opportunity At Risk	\$41,452	\$80,130	\$78,534	\$81,656	97%	2%	4%
	12810 Special Education Preschool	\$0	\$0	\$4,550	\$8,984			97%
	12900 Other Special Programs	\$152,197	\$74,678	\$45,033	\$44,921	-70%	-40%	0%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,495	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$43,499	\$37,712	\$23,825	\$17,131	-61%	-55%	-28%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$325	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$0	\$51,504	\$77,917	\$57,325		11%	-26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$610,550	\$388,020	\$271,041	\$430,150	-30%	11%	59%
	22110 Improvement of Instruction; Service Area Direction	\$55,688	\$15,548	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$33,100	\$51,093	\$31,825		-4%	-38%
	22130 Improvement of Instruction; Instructional Staff Training	\$37,193	\$25,225	\$22,294	\$0	-100%	-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$19,044	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$84,408	\$161,951	\$138,604	\$133,817	59%	-17%	-3%
	22230 Library/Media Services; Audiovisual	\$8,226	\$8,473	\$4,046	\$2,838	-65%	-67%	-30%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$51,076	\$72,112	\$69,143		35%	-4%
	22360 Instruction, Related Technology; Network Support	\$179,305	\$230,829	\$200,230	\$189,267	6%	-18%	-5%
	22900 Other Support Service, Instructional Staff	\$0	\$41,107	\$37,996	\$38,500		-6%	1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$181,862	\$99,759	\$54,360	\$284,955	57%	186%	424%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$267	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$358,664	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,128,480	\$10,543,018	\$10,115,918	\$9,485,499	33%	-10%	-6%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$17,228	\$29,475	\$36,043	\$36,667	113%	24%	2%
	21220 Guidance Services; Counseling Services	\$67,052	\$68,448	\$79,263	\$82,666	23%	21%	4%
	21320 Health Services; Medical Services	\$19,313	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$0	\$41,934	\$47,330	\$52,842		26%	12%
	21410 Psychological Services; Service Area Direction	\$5,365	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$59,351	\$124,473	\$108,115	\$108,366	83%	-13%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$2,756	\$0	\$0		-100%	
	24100 Office of The Principal	\$550,356	\$832,307	\$818,284	\$817,898	49%	-2%	0%
	24900 Other Support Services, School Administration	\$0	\$7,154	\$8,660	\$7,033		-2%	-19%
Student Instructional Support Total		\$718,665	\$1,106,547	\$1,097,695	\$1,105,472	54%	0%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	8%	0%	0%
	23150 Board of Education; Legal Services	\$36,945	\$20,704	\$30,182	\$10,982	-70%	-47%	-64%

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	23160 Board of Education; Promotion Expenses	\$3,181	\$3,106	\$1,376	\$1,137	-64%	-63%	-17%
	23190 Board of Education; Other Governing Body Services	\$14,991	\$12,585	\$14,457	\$10,689	-29%	-15%	-26%
	23210 Executive Administration; Office of The Superintendent	\$158,673	\$277,189	\$326,963	\$286,017	80%	3%	-13%
	23230 Executive Administration; Staff Relations and Negotiations	\$39	\$0	\$0	\$0	-100%		
	25130 Fiscal Services; Budgeting	\$42,720	\$70,444	\$76,723	\$77,156	81%	10%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$2,511	\$22,350	\$6,976	\$2,324	-7%	-90%	-67%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$20	\$20	\$275		> 500%	> 500%
	25730 Personnel Services; Personnel Services	\$0	\$1,502	\$144	\$0		-100%	-100%
	25750 Personnel Services; Health Services	\$1,911	\$1,846	\$1,232	\$1,591	-17%	-14%	29%
	25910 Judgments	\$0	\$0	\$11,548	\$0			-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,061,631	\$1,731,832	\$1,590,245	\$1,524,298	44%	-12%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,227	\$3,803	\$1,952	\$694	-92%	-82%	-64%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$531,731	\$404,617	\$584,353	\$298,442	-44%	-26%	-49%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,369	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$136,866	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,445	\$20,396	\$20,288	\$8,997	-54%	-56%	-56%
	26700 Operation and Maintenance of Plant Services; Insurance	\$150,783	\$196,629	\$162,831	\$111,869	-26%	-43%	-31%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$97,917	\$28,591	\$29,603		-70%	4%
	27010 Student Transportation; Service Area Direction	\$54,572	\$45,633	\$45,920	\$45,920	-16%	1%	0%
	27100 Student Transportation; Vehicle Operation	\$337,505	\$520,239	\$523,574	\$528,948	57%	2%	1%
	27200 Student Transportation; Monitoring Services	\$15,140	\$20,888	\$61,841	\$4,525	-70%	-78%	-93%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$125,973	\$164,294	\$183,012	\$204,087	62%	24%	12%
	27400 Student Transportation; Purchase of School Buses	\$0	\$76,378	\$90,807	\$180,000		136%	98%
	27500 Student Transportation; Insurance on Buses	\$13,106	\$20,197	\$11,949	\$8,924	-32%	-56%	-25%
	27700 Student Transportation; Contracted Transportation Services	\$587,052	\$615,136	\$573,920	\$597,802	2%	-3%	4%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$14,066	\$5,317	\$6,020		-57%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$224,968	\$374,648	\$380,237	\$362,492	61%	-3%	-5%
	31400 Food Services Operations; Food Purchases	\$280,446	\$313,389	\$364,895	\$408,363	46%	30%	12%
	31900 Other Food Services	\$52,480	\$17,954	\$14,464	\$19,234	-63%	7%	33%
Overhead and Operational Total		\$3,875,264	\$5,058,529	\$5,124,579	\$4,741,154	22%	-6%	-7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$3,128	\$1,749	\$349		-89%	-80%
	33400 Athletic Coaches	\$106,589	\$190,077	\$189,074	\$166,949	57%	-12%	-12%
	33500 Welfare Activities Services	\$0	\$691	\$0	\$1,188		72%	
	33990 Other Community Services; Other	\$6,756	\$5,381	\$3,295	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$35,301	\$77,076	\$102,549	\$44,941	27%	-42%	-56%
	45100 Building Acquisition, Construction and Improvements	\$514,787	\$68,129	\$60,273	\$602,378	17%	> 500%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$41,670	\$29,444	\$22,751	\$40,402	-3%	37%	78%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$237,706	\$106,924	\$118,981	\$125,204	-47%	17%	5%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$10,888	\$5,488	\$22,489	\$3,379	-69%	-38%	-85%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$276,509	\$406,962	\$169,403	\$154,776	-44%	-62%	-9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,476	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$375,000	\$415,000	\$455,000	\$475,000	27%	14%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$353,943	\$312,007	\$274,971	\$253,715	-28%	-19%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$91,505	\$62,444	\$72,701		-21%	16%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,071,500	\$2,659,500	\$2,159,500	\$2,252,500	9%	-15%	4%
	60700 Nonprogramed Charges; Scholarships	\$0	-\$25	\$0	\$0			
Nonoperational Total		\$4,047,125	\$4,371,288	\$3,642,479	\$4,193,481	4%	-4%	15%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$88,964	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$562,115	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,712,449	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,686	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$352,210	\$0	\$0	\$0			
Prorated By Fund Total		\$3,724,424	\$0	\$0	\$0			