

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Southwestern Con Sch Shelby Co (7360)**

<b>Southwestern Con Sch Shelby Co (7360)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$1,943,518	\$1,889,178	\$1,834,308	\$1,702,454	-3%	-7%
Noncertified Salaries (120)	\$296,859	\$270,073	\$242,824	\$230,069	-6%	-5%
Group Health Insurance (222)	\$183,033	\$182,946	\$185,300	\$196,897	2%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$116,874	\$119,736	\$118,729	\$136,990	4%	15%
Social Security-Certified Employee Retirement (212)	\$143,664	\$141,019	\$135,967	\$133,594	-2%	-2%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$64,001	\$128,503	\$120,902	N/A	-6%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$50,734	\$114,420	\$99,184	N/A	-13%
Stipends (131)	\$0	\$38,678	\$6,575	\$88,043	N/A	> 500%
Licensed Employees Temporary Salaries (135)	\$62,889	\$43,453	\$30,879	\$52,568	-4%	70%
Connectivity (744)	\$10,823	\$9,158	\$21,660	\$44,696	43%	106%
Operational Supplies (611)	\$59,498	\$46,790	\$49,926	\$41,276	-9%	-17%
Textbooks (630)	\$69,280	\$82,623	\$39,746	\$39,380	-13%	-1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$30,121	\$30,599	\$26,696	\$21,034	-9%	-21%
Severance/Early Retirement Pay (213)	\$0	\$44,551	\$20,996	\$19,988	N/A	-5%
Workers Compensation Insurance (225)	\$0	\$14,034	\$18,946	\$19,119	N/A	1%
Social Security-Noncertified Employee Retirement (211)	\$23,998	\$21,929	\$17,813	\$16,736	-9%	-6%
Transfer Tuition to Other School Corporations Within the State (561)	\$242,771	\$50,335	\$13,153	\$15,569	-50%	18%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$31,390	\$35,100	\$17,837	\$14,560	-17%	-18%
Other General Supplies (615, 660 to 689)	\$13,538	\$15,170	\$17,397	\$10,549	-6%	-39%
Public Employees Retirement Fund (214)	\$8,759	\$8,477	\$7,913	\$9,635	2%	22%
Library Books (640)	\$7,325	\$9,632	\$8,158	\$8,443	4%	3%
Travel (580)	\$9,738	\$5,288	\$3,233	\$8,252	-4%	155%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,247	\$7,668	\$7,080	\$7,057	-7%	0%
Group Life Insurance (221)	\$5,093	\$4,147	\$3,926	\$4,186	-5%	7%
Dues and Fees (810)	\$7,861	\$7,698	\$6,074	\$3,596	-18%	-41%
Postage and Postage Machine Rental (532)	\$11,971	\$233	\$2,597	\$2,464	-33%	-5%
Equipment (730)	\$12,447	\$0	\$0	\$1,666	-40%	N/A
Periodicals (650)	\$1,380	\$1,360	\$1,938	\$1,375	0%	-29%
Purchased Professional and Technical Data Processing Services (316)	\$457	\$467	\$741	\$656	9%	-11%
Other Employee Benefits (241 to 290)	\$291	\$223	\$198	\$368	6%	86%
Purchased Professional and Technical Instruction Services (311)	\$0	\$3,600	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$224	\$1,078	\$883	\$0	-100%	-100%
Purchased Professional and Technical Statistical Services (317)	\$0	\$316	\$1,740	\$0	N/A	-100%
Gasoline and Lubricants (613)	\$244	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$957	\$0	\$0	\$0	-100%	N/A

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<b>Student Academic Achievement Total</b>	<b>\$3,304,250</b>	<b>\$3,200,292</b>	<b>\$3,086,156</b>	<b>\$3,051,307</b>	<b>-2%</b>	<b>-1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$277,441	\$273,194	\$294,452	\$206,163	-7%	-30%
Noncertified Salaries (120)	\$127,331	\$125,922	\$116,478	\$113,567	-3%	-2%
Group Health Insurance (222)	\$86,401	\$79,298	\$84,956	\$89,658	1%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,253	\$21,135	\$23,353	\$22,066	12%	-6%
Social Security-Certified Employee Retirement (212)	\$21,160	\$21,125	\$22,365	\$15,953	-7%	-29%
Public Employees Retirement Fund (214)	\$17,659	\$19,102	\$16,471	\$15,332	-3%	-7%
Social Security-Noncertified Employee Retirement (211)	\$8,045	\$8,529	\$7,342	\$7,491	-2%	2%
Stipends (131)	\$0	\$9,000	\$4,000	\$5,579	N/A	39%
Severance/Early Retirement Pay (213)	\$0	\$6,711	\$3,374	\$3,379	N/A	0%
Workers Compensation Insurance (225)	\$0	\$2,097	\$1,774	\$2,332	N/A	31%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$920	\$1,805	N/A	96%
Dues and Fees (810)	\$1,633	\$1,624	\$1,180	\$1,802	2%	53%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,787	\$1,455	\$1,442	\$1,257	-8%	-13%
Operational Supplies (611)	\$1,389	\$539	\$930	\$1,002	-8%	8%
Group Life Insurance (221)	\$924	\$728	\$702	\$611	-10%	-13%
Postage and Postage Machine Rental (532)	\$536	\$520	\$408	\$196	-22%	-52%
Purchased Professional and Technical Statistical Services (317)	\$273	\$41	\$0	\$0	-100%	N/A
Travel (580)	\$250	\$36	\$180	\$0	-100%	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,266	\$340	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$980	\$644	\$1,078	\$0	-100%	-100%
<b>Student Instructional Support Total</b>	<b>\$562,325</b>	<b>\$572,040</b>	<b>\$581,403</b>	<b>\$488,193</b>	<b>-3%</b>	<b>-16%</b>
<b>Overhead and Operational</b>						
Purchased Services; Student Transportation Services (510)	\$533,106	\$551,616	\$553,929	\$495,027	-2%	-11%
Noncertified Salaries (120)	\$504,971	\$442,577	\$412,225	\$399,387	-6%	-3%
Light and Power - Other than Heating and Cooling (625)	\$130,535	\$152,892	\$137,316	\$181,837	9%	32%
Food Purchases (614)	\$130,222	\$145,223	\$141,654	\$143,807	3%	2%
Certified Salaries (110)	\$101,169	\$95,579	\$95,000	\$97,284	-1%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$89,991	\$86,785	\$39,551	\$86,792	-1%	119%
Operational Supplies (611)	\$80,620	\$109,386	\$74,972	\$61,851	-6%	-18%
Heating and Cooling for Buildings - Gas (622)	\$59,274	\$46,790	\$62,580	\$58,001	-1%	-7%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$48,468	\$68,389	\$44,095	\$47,898	0%	9%
Vehicles (731)	\$75,297	\$0	\$0	\$47,267	-11%	N/A

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Public Employees Retirement Fund (214)	\$44,907	\$43,696	\$35,997	\$30,443	-9%	-15%
Group Health Insurance (222)	\$51,811	\$48,357	\$29,332	\$30,357	-13%	3%
Social Security-Noncertified Employee Retirement (211)	\$36,653	\$33,130	\$31,174	\$30,023	-5%	-4%
Computer Hardware (741)	\$12,729	\$4,256	\$43,337	\$23,770	17%	-45%
Utility Services Water and Sewage (411)	\$13,676	\$11,800	\$19,429	\$19,586	9%	1%
Gasoline and Lubricants (613)	\$21,818	\$15,776	\$20,904	\$18,504	-4%	-11%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,596	\$18,666	\$18,277	\$18,346	0%	0%
Telephone (531)	\$5,195	\$9,792	\$8,653	\$13,507	27%	56%
Purchased Professional and Technnical Board of Education Services (318)	\$18,617	\$19,216	\$16,424	\$11,453	-11%	-30%
Dues and Fees (810)	\$11,113	\$7,083	\$7,687	\$7,613	-9%	-1%
Social Security-Certified Employee Retirement (212)	\$7,642	\$7,502	\$7,420	\$7,569	0%	2%
Other General Supplies (615, 660 to 689)	\$0	\$28	\$5,685	\$6,782	N/A	19%
Telecommunications Equipment (745)	\$593	\$0	\$600	\$5,856	77%	> 500%
Travel (580)	\$5,555	\$2,819	\$2,655	\$4,105	-7%	55%
Workers Compensation Insurance (225)	\$0	\$2,149	\$3,605	\$3,312	N/A	-8%
Utility Services Removal of Refuse and Garbage (412)	\$2,332	\$3,859	\$2,990	\$2,999	6%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$3,006	\$2,910	\$2,979	N/A	2%
Postage and Postage Machine Rental (532)	\$3,880	\$488	\$1,226	\$2,014	-15%	64%
Stipends (131)	\$0	\$8,000	\$2,000	\$2,000	N/A	0%
Miscellaneous Objects (876 to 899)	\$1,932	\$6,731	\$1,461	\$1,842	-1%	26%
Equipment (730)	\$2,629	\$5,850	\$2,769	\$1,819	-9%	-34%
Advertising (540)	\$2,138	\$2,019	\$1,237	\$1,780	-4%	44%
Other purchased property services (490 to 499)	\$0	\$2,070	\$1,960	\$1,740	N/A	-11%
Severance/Early Retirement Pay (213)	\$0	\$2,649	\$1,188	\$1,188	N/A	0%
Other Purchased Professional and Technical Services (319)	\$1,008	\$11,980	\$5,939	\$1,155	3%	-81%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,813	\$1,365	\$1,136	\$994	-14%	-13%
Tires and Repairs (612)	\$15	\$0	\$854	\$535	144%	-37%
Group Life Insurance (221)	\$1,001	\$735	\$546	\$384	-21%	-30%
Other Employee Benefits (241 to 290)	\$91	\$12	\$0	\$156	14%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$10,623	\$444	\$0	\$0	-100%	N/A
Connectivity (744)	\$99,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$0	\$435	\$0	\$0	N/A	N/A
Interest on Bonds or Notes (832)	\$214	\$0	\$0	\$0	-100%	N/A
Bank Service Charges (871)	\$2,333	\$0	\$0	\$0	-100%	N/A
Student Transportation Purchased From Another School Corporation Within The State (511)	\$0	\$356	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$1,334	\$10,263	\$1,281	\$0	-100%	-100%

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<b>Overhead and Operational Total</b>	<b>\$2,132,903</b>	<b>\$1,983,764</b>	<b>\$1,840,000</b>	<b>\$1,871,957</b>	<b>-3%</b>	<b>2%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$501,500	\$506,500	\$525,000	\$545,000	2%	4%
Computer Hardware (741)	\$71,492	\$160,749	\$110,970	\$149,780	20%	35%
Purchased Property Services; Construction Services (450)	\$147,155	\$244,379	\$112,550	\$131,171	-3%	17%
Interest on Bonds or Notes (832)	\$145,665	\$149,050	\$137,570	\$128,877	-3%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$43,083	\$52,029	\$57,252	\$51,491	5%	-10%
Certified Salaries (110)	\$30,576	\$35,308	\$33,842	\$42,654	9%	26%
Noncertified Salaries (120)	\$35,794	\$35,249	\$39,018	\$35,619	0%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,828	\$3,251	\$3,022	\$4,027	9%	33%
Social Security-Certified Employee Retirement (212)	\$2,339	\$2,699	\$2,589	\$3,263	9%	26%
Social Security-Noncertified Employee Retirement (211)	\$2,738	\$2,697	\$2,985	\$2,725	0%	-9%
Telecommunications Equipment (745)	\$5,322	\$2,150	\$0	\$2,500	-17%	N/A
Purchased Professional and Technnical Board of Education Services (318)	\$0	\$3,715	\$12,359	\$1,705	N/A	-86%
Operational Supplies (611)	\$3,105	\$2,497	\$2,519	\$1,480	-17%	-41%
Equipment (730)	\$6,163	\$0	\$4,638	\$846	-39%	-82%
Public Employees Retirement Fund (214)	\$466	\$447	\$412	\$208	-18%	-50%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$97	\$132	\$150	\$129	7%	-14%
Purchased Property Services; Cleaning Services (420)	\$243	\$0	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$998,564</b>	<b>\$1,200,851</b>	<b>\$1,044,876</b>	<b>\$1,101,475</b>	<b>2%</b>	<b>5%</b>
<b>Grand Total</b>	<b>\$6,998,041</b>	<b>\$6,956,946</b>	<b>\$6,552,435</b>	<b>\$6,512,931</b>	<b>-2%</b>	<b>-1%</b>