

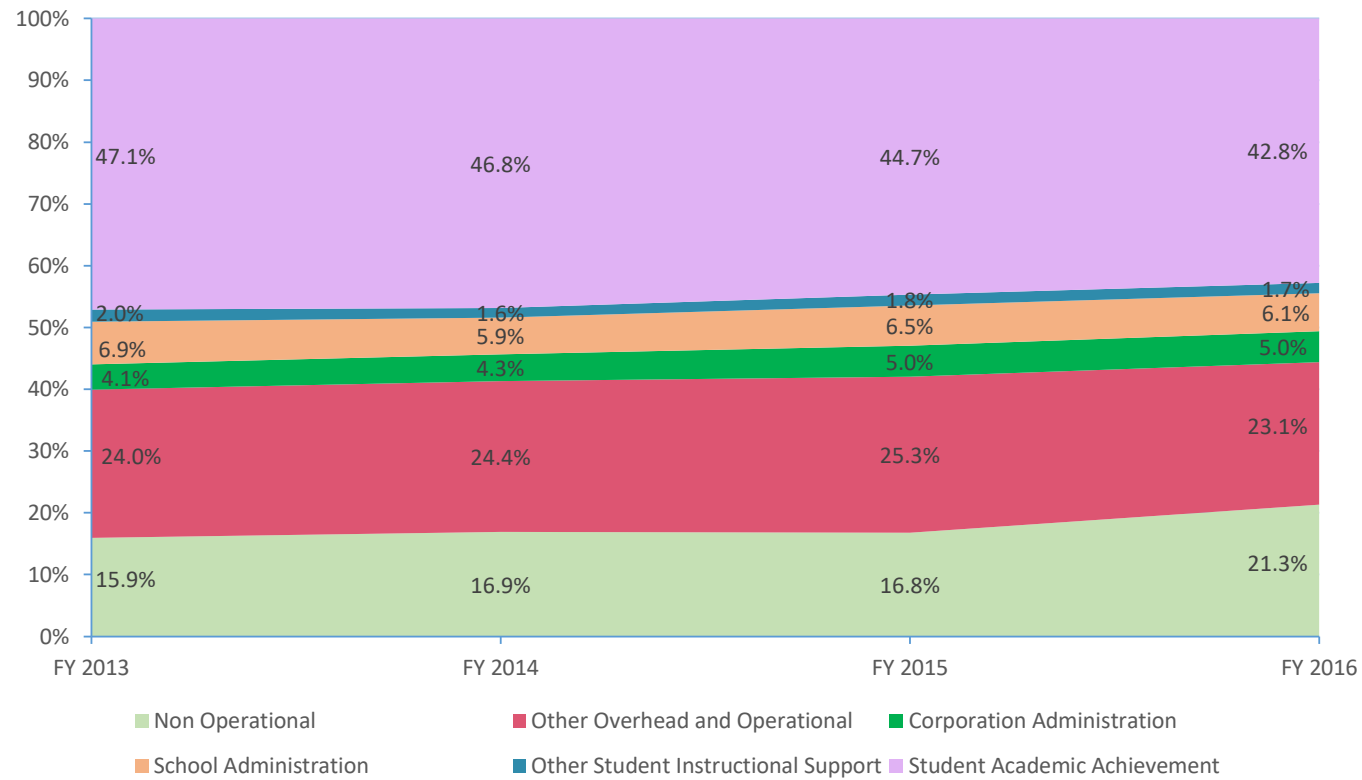
**School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)**

| Instructional Expenditures | | | | | | | | | | | | |
|-------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Expenditure Type | FY 2006 ¹ | | FY 2009 ² | | 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 | \$3,153,958 | 44.3% | \$3,344,610 | 49.1% | \$3,086,156 | 47.1% | \$3,051,307 | 46.8% | \$2,829,641 | 44.7% | \$2,885,330 | 42.8% |
| Student Instructional Support | \$434,234 | 6.1% | \$532,678 | 7.8% | \$581,403 | 8.9% | \$488,193 | 7.5% | \$523,425 | 8.3% | \$527,373 | 7.8% |
| Total | \$3,588,192 | 50.4% | \$3,877,288 | 57.0% | \$3,667,559 | 56.0% | \$3,539,500 | 54.3% | \$3,353,067 | 52.9% | \$3,412,703 | 50.6% |

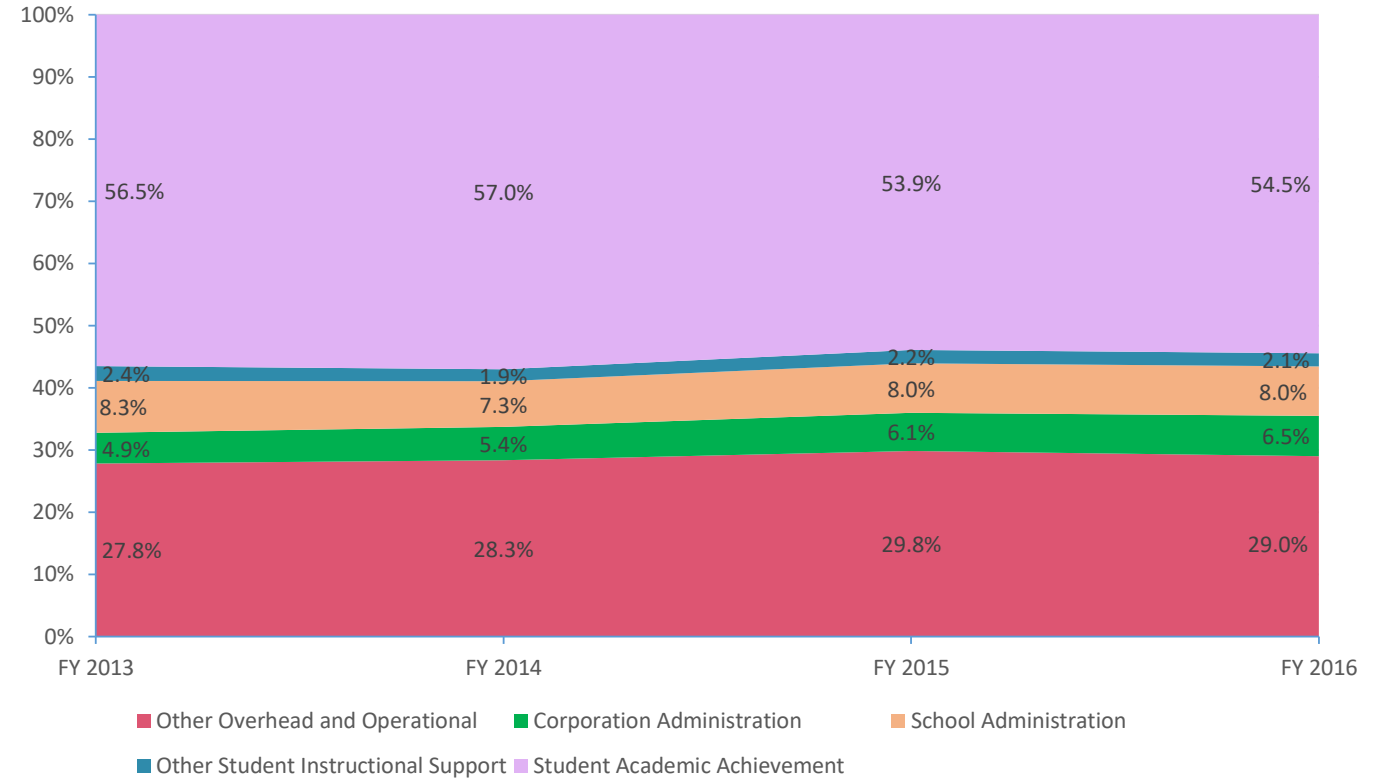
| Non Instructional Expenditures | | | | | | | | | | | | |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Expenditure Type | FY 2006 ¹ | | FY 2009 ² | | 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 | \$1,749,391 | 24.5% | \$1,842,239 | 27.1% | \$1,840,000 | 28.1% | \$1,871,957 | 28.7% | \$1,916,938 | 30.3% | \$1,893,450 | 28.1% |
| Non Operational | \$1,788,537 | 25.1% | \$1,085,860 | 16.0% | \$1,044,876 | 15.9% | \$1,101,475 | 16.9% | \$1,062,697 | 16.8% | \$1,437,753 | 21.3% |
| Not Categorized | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total | \$3,537,928 | 49.6% | \$2,928,100 | 43.0% | \$2,884,876 | 44.0% | \$2,973,432 | 45.7% | \$2,979,635 | 47.1% | \$3,331,203 | 49.4% |

| | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Grand Total | \$7,126,120 | \$6,805,388 | \$6,552,435 | \$6,512,931 | \$6,332,702 | \$6,743,905 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

All Expenditures



Operational Expenditures Only³



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.

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

| Account | | | FY 2006 | FY 2009 | FY 2015 | FY 2016 | Percent Change | | |
|--|---|---|--------------------|--------------------|--------------------|--------------------|----------------|---------------|--------------|
| | | | | | | | 2006 to 2016 | 2009 to 2016 | 2015 to 2016 |
| Student Academic Achievement | | | | | | | | | |
| 11050 | Regular Programs | Full Day Kindergarten | \$0 | \$27,166 | \$125,592 | \$135,090 | NA | 397.3% | 7.6% |
| 11100 | Regular Programs | Elementary | \$1,094,594 | \$1,264,510 | \$918,135 | \$1,010,905 | -7.6% | -20.1% | 10.1% |
| 11300 | Regular Programs | High School | \$796,732 | \$1,090,598 | \$870,692 | \$817,189 | 2.6% | -25.1% | -6.1% |
| 11350 | Regular Programs | High School - Academic Honors Diploma | \$18,274 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 11355 | Regular Programs | High School - Acad. Honors High Ability Students | \$0 | \$6,482 | \$40,390 | \$47,836 | NA | 638.0% | 18.4% |
| 11410 | Regular Programs | Vocational Education - Agriculture A | \$54,958 | \$89,489 | \$104,710 | \$105,515 | 92.0% | 17.9% | 0.8% |
| 11520 | Regular Programs | Vocational Education - Area School Participation | \$0 | \$138,843 | \$85,848 | \$104,061 | NA | -25.1% | 21.2% |
| 12110 | Special Programs | Gifted and Talented - Gifted And Talented | \$14,200 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 12210 | Special Programs | Mental Disabilities - Mild Mental Disabilities | \$98 | \$31,066 | \$110,999 | \$94,032 | 95821.2% | 202.7% | -15.3% |
| 12220 | Special Programs | Mental Disabilities - Moderate Mental Disabilities | \$0 | \$0 | \$112,408 | \$116,640 | NA | NA | 3.8% |
| 12810 | Special Programs | Special Education Preschool | \$20,736 | \$0 | \$0 | \$347 | -98.3% | NA | NA |
| 12900 | Special Programs | Other Special Programs | \$0 | \$0 | \$996 | \$790 | NA | NA | -20.7% |
| 13100 | Adult/Continuing Education Programs | Instruction | \$175 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 14300 | Summer School Programs | High School | \$16,561 | \$7,984 | \$3,036 | \$5,957 | -64.0% | -25.4% | 96.2% |
| 16100 | Remediation | Remediation Testing | \$5,364 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 16200 | Remediation | Preventive Remediation | \$35,741 | \$48,820 | \$50,579 | \$43,336 | 21.2% | -11.2% | -14.3% |
| 17300 | Payments to Other Governmental Units Within State | Area Vocat. School (Part. Share) | \$111,301 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 17400 | Payments to Other Governmental Units Within State | Joint Services and Supply - Special Ed. | \$196,413 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 17500 | Payments to Other Governmental Units Within State | Special Ed. - Interlocal Agreements | \$2,218 | \$0 | \$113,122 | \$54,911 | 2375.5% | NA | -51.5% |
| 17600 | Payments to Other Governmental Units Within State | Joint Services and Supply - Other | \$0 | \$295,142 | \$0 | \$0 | NA | -100.0% | NA |
| 22110 | Instruction | Imp. of Instruction - Service Area Direction | \$27,501 | \$41,025 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 22120 | Instruction | Imp. of Instruction - Instruction and Curriculum Dev. | \$31,724 | \$3,068 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 22130 | Instruction | Imp. of Instruction - Instructional Staff Training | \$26,418 | \$47,038 | \$32,647 | \$30,991 | 17.3% | -34.1% | -5.1% |
| 22190 | Instruction | Imp. of Instruction - Other Imp. of Instruct. Services | \$326 | \$138 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 22220 | Instruction | Library/Media Services - School Library | \$62,212 | \$38,922 | \$59,910 | \$67,423 | 8.4% | 73.2% | 12.5% |
| 22230 | Instruction | Library/Media Services - Audiovisual | \$1,099 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 22330 | Instruction | Instruc. Related Tech. - Systems Analysis and Planning | \$0 | \$0 | \$0 | \$4,400 | NA | NA | NA |
| 22360 | Instruction | Instruc. Related Tech. - Network Support | \$1,681 | \$81,858 | \$139,880 | \$147,995 | 8702.9% | 80.8% | 5.8% |
| 22900 | Instruction | Other Support Service - Instruct. Staff | \$0 | \$0 | \$7,319 | \$6,404 | NA | NA | -12.5% |
| 25520 | Central Services | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs | \$83,075 | \$103,441 | \$34,591 | \$61,086 | -26.5% | -40.9% | 76.6% |
| 25540 | Central Services | Textbks. for Rent/Resale - Other Textbook Rental Service | \$21,240 | \$29,019 | \$18,786 | \$27,029 | 27.3% | -6.9% | 43.9% |
| 25570 | Central Services | Textbks. for Rent/Resale - Materials and Supplies | \$0 | \$0 | \$0 | \$3,394 | NA | NA | NA |
| 26497 | Category not Specified | Teachers Retir. Fund - 07 Acct. Code | \$58,629 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| Student Academic Achievement Total | | | \$2,681,270 | \$3,344,610 | \$2,829,641 | \$2,885,330 | 7.6% | -13.7% | 2.0% |
| Student Instructional Support | | | | | | | | | |
| 21210 | Students | Guidance Services - Service Area Direction | \$62,723 | \$2,519 | \$61 | \$384 | -99.4% | -84.8% | 531.4% |
| 21220 | Students | Guidance Services - Counseling Services | \$1,147 | \$73,718 | \$50,564 | \$53,240 | 4541.7% | -27.8% | 5.3% |
| 21320 | Students | Health Services - Medical Services | \$1,932 | \$2,902 | \$0 | \$231 | -88.1% | -92.0% | NA |
| 21340 | Students | Health Services - Nurse Services | \$31,719 | \$39,507 | \$60,705 | \$59,351 | 87.1% | 50.2% | -2.2% |
| 24100 | School Administration | Office of The Principal | \$263,221 | \$414,031 | \$412,095 | \$414,168 | 57.3% | 0.0% | 0.5% |
| Student Instructional Support Total | | | \$360,742 | \$532,678 | \$523,425 | \$527,373 | 46.2% | -1.0% | 0.8% |
| Overhead and Operational | | | | | | | | | |
| 23110 | General Administration | Board of Education - Service Area Direction | \$16,415 | \$14,451 | \$14,913 | \$14,527 | -11.5% | 0.5% | -2.6% |
| 23150 | General Administration | Board of Education - Legal Services | \$27,288 | \$31,365 | \$17,971 | \$30,892 | 13.2% | -1.5% | 71.9% |
| 23160 | General Administration | Board of Education - Promotion Expenses | \$1,279 | \$812 | \$2,310 | \$1,035 | -19.1% | 27.4% | -55.2% |
| 23190 | General Administration | Board of Education - Other Governing Body Services | \$0 | \$1,986 | \$1,888 | \$2,599 | NA | 30.9% | 37.7% |
| 23210 | General Administration | Executive Administration - Office of The Superintendent | \$182,996 | \$250,073 | \$262,223 | \$261,944 | 43.1% | 4.7% | -0.1% |
| 25150 | Central Services | Fiscal Services - Payroll Services | \$0 | \$0 | \$741 | \$749 | NA | NA | 1.1% |
| 25191 | Central Services | Fiscal Services - Other - Refund of Revenue | \$3,211 | \$1,200 | \$16,795 | \$24,585 | 665.5% | 1949.5% | 46.4% |
| 25195 | Central Services | Fiscal Services - Other - Bank Account Service Charge | \$2,207 | \$1,146 | \$0 | \$38 | -98.3% | -96.7% | NA |
| 25196 | Central Services | Fiscal Services - Other - Cash Change | \$813 | \$928 | \$1,029 | \$1,118 | 37.5% | 20.5% | 8.6% |

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

| Account | | | | | Percent Change | | | | |
|---------------------------------------|--|---|--------------------|--------------------|--------------------|--------------------|---------------|--------------|--------------|
| | FY 2006 | FY 2009 | FY 2015 | FY 2016 | 2006 to 2016 | 2009 to 2016 | 2015 to 2016 | | |
| 25220 | Central Services | Purch., Warehous., & Dist. Serv. - Purchasing | \$0 | \$0 | \$0 | \$280 | NA | NA | NA |
| 25750 | Central Services | Personnel Services - Health Services | \$0 | \$906 | \$0 | \$0 | NA | -100.0% | NA |
| 26200 | Operation and Maintenance of Plant Services | Maintenance of Buildings | \$487,611 | \$568,123 | \$585,531 | \$590,182 | 21.0% | 3.9% | 0.8% |
| 26300 | Operation and Maintenance of Plant Services | Maintenance of Grounds | \$6,473 | \$4,802 | \$18,187 | \$19,597 | 202.8% | 308.1% | 7.8% |
| 26400 | Operation and Maintenance of Plant Services | Maintenance of Equipment | \$110,763 | \$94,995 | \$82,164 | \$73,398 | -33.7% | -22.7% | -10.7% |
| 26495 | Category not Specified | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$300 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 26499 | Category not Specified | Other - 2007 Account Code | \$520 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 26500 | Operation and Maintenance of Plant Services | Vehicle Maintenance (not buses) | \$52 | \$0 | \$540 | \$0 | -100.0% | NA | -100.0% |
| 26700 | Operation and Maintenance of Plant Services | Insurance | \$27,495 | \$69,570 | \$53,345 | \$41,582 | 51.2% | -40.2% | -22.1% |
| 27100 | Student Transportation | Vehicle Operation | \$25,662 | \$42,465 | \$22,399 | \$16,350 | -36.3% | -61.5% | -27.0% |
| 27300 | Student Transportation | Vehicle Servicing and Maintenance | \$21,084 | \$20,938 | \$19,534 | \$11,099 | -47.4% | -47.0% | -43.2% |
| 27400 | Student Transportation | Purchase of School Buses | \$38,900 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 27500 | Student Transportation | Insurance on Buses | \$155 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 27700 | Student Transportation | Contracted Transportation Services | \$399,140 | \$427,098 | \$476,686 | \$482,841 | 21.0% | 13.1% | 1.3% |
| 27900 | Student Transportation | Other Student Transportation Services | \$15,446 | \$10,354 | \$2,560 | \$4,146 | -73.2% | -60.0% | 61.9% |
| 31100 | Food Services Operations | Service Area Direction | \$0 | \$0 | \$34,767 | \$35,276 | NA | NA | 1.5% |
| 31200 | Food Services Operations | Food Preparation and Dispensing | \$103,879 | \$122,985 | \$107,831 | \$103,703 | -0.2% | -15.7% | -3.8% |
| 31400 | Food Services Operations | Food Purchases | \$113,622 | \$150,348 | \$157,172 | \$155,355 | 36.7% | 3.3% | -1.2% |
| 31900 | Food Services Operations | Other Food Services | \$26,113 | \$27,697 | \$38,351 | \$22,153 | -15.2% | -20.0% | -42.2% |
| Overhead and Operational Total | | | \$1,611,426 | \$1,842,239 | \$1,916,938 | \$1,893,450 | 17.5% | 2.8% | -1.2% |
| Non Operational | | | | | | | | | |
| 33400 | Category not Specified | Athletic Coaches | \$48,016 | \$55,717 | \$79,098 | \$78,060 | 62.6% | 40.1% | -1.3% |
| 33910 | Other Community Services | High School Band Uniforms | \$0 | \$160 | \$113 | \$0 | NA | -100.0% | -100.0% |
| 33990 | Other Community Services | Other | \$437 | \$1,483 | \$2,916 | \$18,978 | 4242.6% | 1179.4% | 550.9% |
| 41000 | Category not Specified | Land Acquisition and Development | \$0 | \$0 | \$0 | \$1,150 | NA | NA | NA |
| 43000 | Category not Specified | Professional Services | \$17,966 | \$0 | \$0 | \$46,645 | 159.6% | NA | NA |
| 45100 | Building Acquisition, Construction and Improvement | Building Acquisition, Const. and Improv. | \$959,386 | \$265,791 | \$89,874 | \$375,943 | -60.8% | 41.4% | 318.3% |
| 45500 | Building Acquisition, Construction and Improvement | Rent of Build., Facilities, and Equip. | \$20,138 | \$18,734 | \$29,326 | \$41,578 | 106.5% | 121.9% | 41.8% |
| 46000 | Category not Specified | Purchase of Moveable Equipment | \$0 | \$0 | \$51,128 | \$22,139 | NA | NA | -56.7% |
| 47000 | Category not Specified | Purchase of Mobile or Fixed Equipment | \$78,501 | \$75,483 | \$130,076 | \$174,718 | 122.6% | 131.5% | 34.3% |
| 51100 | Principal on Debt | Bonds | \$95,000 | \$40,000 | \$50,000 | \$50,000 | -47.4% | 25.0% | 0.0% |
| 52100 | Interest on Debt | Bonds | \$31,091 | \$20,541 | \$8,992 | \$6,368 | -79.5% | -69.0% | -29.2% |
| 52200 | Interest on Debt | Temporary Loans | \$20,051 | \$24,984 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 53100 | Lease Rental | Buildings-Principal | \$497,496 | \$326,218 | \$520,000 | \$535,000 | 7.5% | 64.0% | 2.9% |
| 53150 | Lease Rental | Buildings-Interest | \$0 | \$253,500 | \$99,470 | \$85,470 | NA | -66.3% | -14.1% |
| 54200 | Advancements and Obligations | Common School Fund - Principal | \$10,692 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 59200 | Other Debt Services Obligations | Bank Fee | \$0 | \$3,250 | \$1,705 | \$1,705 | NA | -47.5% | 0.0% |
| Non Operational Total | | | \$1,778,774 | \$1,085,860 | \$1,062,697 | \$1,437,753 | -19.2% | 32.4% | 35.3% |
| Prorated by Fund | | | | | | | | | |
| 26491 - SAA | NA | PERF - 2007 Account Code | \$26,674 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - SIS | NA | PERF - 2007 Account Code | \$4,900 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - O&O | NA | PERF - 2007 Account Code | \$12,196 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - NO | NA | PERF - 2007 Account Code | \$593 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - SAA | NA | Social Security - 2007 Account Code | \$149,830 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - SIS | NA | Social Security - 2007 Account Code | \$25,746 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - O&O | NA | Social Security - 2007 Account Code | \$40,684 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - NO | NA | Social Security - 2007 Account Code | \$3,485 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - SAA | NA | Workman's Compensation - 2007 Account Code | \$15,689 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - SIS | NA | Workman's Compensation - 2007 Account Code | \$2,777 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - O&O | NA | Workman's Compensation - 2007 Account Code | \$2,997 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - NO | NA | Workman's Compensation - 2007 Account Code | \$509 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - SAA | NA | Group Insurance - 2007 Account Code | \$205,599 | \$0 | \$0 | \$0 | NA | NA | NA |

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwestern Con Sch Shelby Co (7360)

| Account | FY 2006 | FY 2009 | FY 2015 | FY 2016 | Percent Change | | |
|---|------------------|------------|------------|------------|----------------|--------------|--------------|
| | | | | | 2006 to 2016 | 2009 to 2016 | 2015 to 2016 |
| 26494 - SIS NA Group Insurance - 2007 Account Code | \$36,185 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - O&O NA Group Insurance - 2007 Account Code | \$77,789 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - NO NA Group Insurance - 2007 Account Code | \$4,754 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - SAA NA Unemployment Compensation - 2007 Account Code | \$15,862 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - SIS NA Unemployment Compensation - 2007 Account Code | \$2,944 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - O&O NA Unemployment Compensation - 2007 Account Code | \$3,264 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - NO NA Unemployment Compensation - 2007 Account Code | \$306 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code | \$59,035 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code | \$940 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code | \$1,035 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code | \$116 | \$0 | \$0 | \$0 | NA | NA | NA |
| Prorated by Fund Total | \$693,908 | \$0 | \$0 | \$0 | NA | NA | NA |