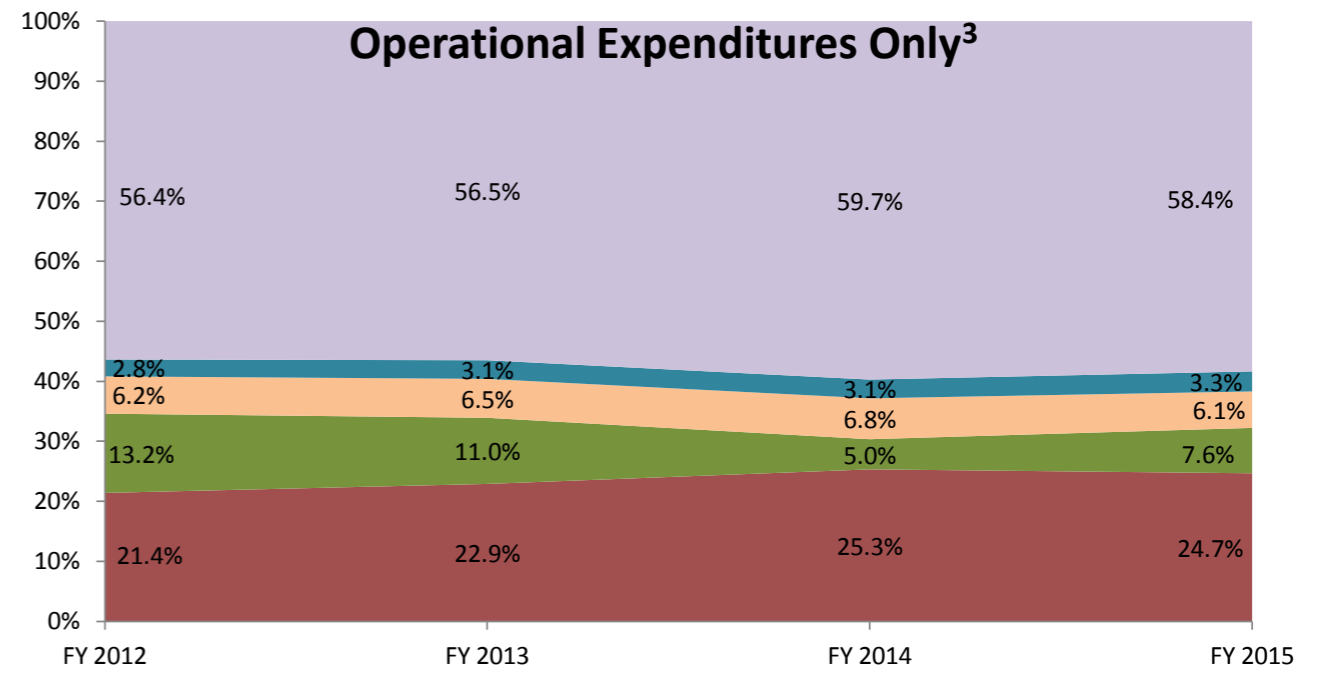
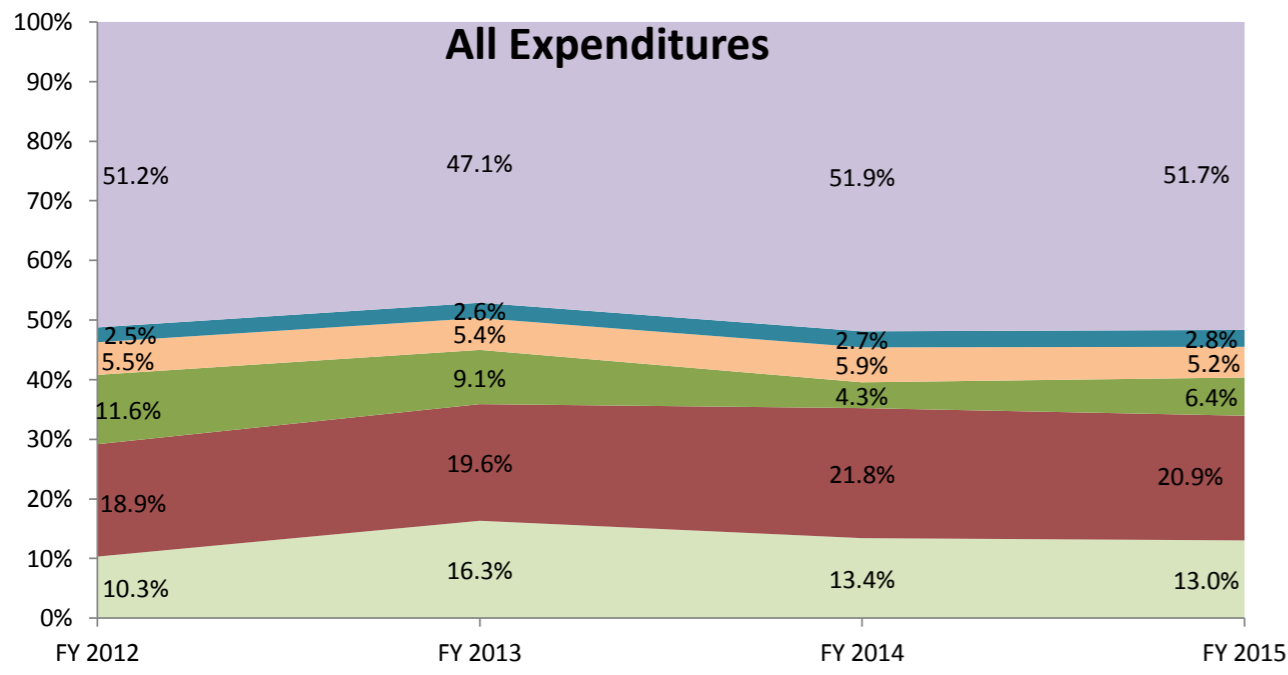


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Switzerland County School Corp (7775)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,233,487	51.2%	\$8,136,043	47.1%	\$8,227,492	51.9%	\$8,641,300	51.7%
Student Instructional Support	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,278,124	8.0%	\$1,366,516	7.9%	\$1,356,401	8.6%	\$1,334,797	8.0%
<b>Total</b>	<b>\$9,686,107</b>	<b>65.8%</b>	<b>\$9,149,413</b>	<b>64.3%</b>	<b>\$9,511,611</b>	<b>59.2%</b>	<b>\$9,502,559</b>	<b>55.0%</b>	<b>\$9,583,894</b>	<b>60.4%</b>	<b>\$9,976,097</b>	<b>59.6%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,908,837	26.6%	\$4,083,097	28.7%	\$4,897,801	30.5%	\$4,950,773	28.7%	\$4,144,507	26.1%	\$4,571,345	27.3%
Non Operational	\$1,126,788	7.7%	\$985,782	6.9%	\$1,659,238	10.3%	\$2,820,746	16.3%	\$2,127,541	13.4%	\$2,180,580	13.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,035,625</b>	<b>34.2%</b>	<b>\$5,068,879</b>	<b>35.7%</b>	<b>\$6,557,038</b>	<b>40.8%</b>	<b>\$7,771,519</b>	<b>45.0%</b>	<b>\$6,272,048</b>	<b>39.6%</b>	<b>\$6,751,925</b>	<b>40.4%</b>

<b>Grand Total</b>	<b>\$14,721,732</b>	<b>\$14,218,292</b>	<b>\$16,068,649</b>	<b>\$17,274,079</b>	<b>\$15,855,941</b>	<b>\$16,728,022</b>
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■ Non Operational  
■ Other Overhead and Operational  
■ Corporation Administration  
■ School Administration  
■ Other Student Instructional Support

■ Other Overhead and Operational  
■ School Administration  
■ Student Academic Achievement

■ Other Overhead and Operational  
■ School Administration  
■ Student Academic Achievement  
■ Corporation Administration  
■ Other Student Instructional Support

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**  
**Switzerland County School Corp (7775)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$447,181	\$432,895	NA	NA	-3.2%
11100	Regular Programs	Elementary	\$2,027,091	\$2,998,599	\$3,065,238	\$3,179,411	56.8%	6.0%	3.7%
11200	Regular Programs	Middle/Junior High	\$994,930	\$1,176,297	\$903,228	\$851,898	-14.4%	-27.6%	-5.7%
11300	Regular Programs	High School	\$1,341,151	\$1,613,575	\$1,442,537	\$1,293,663	-3.5%	-19.8%	-10.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$116,132	\$128,715	\$217,920	\$160,556	38.3%	24.7%	-26.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,379	\$39,733	\$9,541	\$0	NA	NA	NA
11470	Regular Programs	Vocational Education - Business Education	\$0	\$4,442	\$150,283	\$148,009	NA	3232.4%	-1.5%
11610	Regular Programs	Alternative Education Programs - Elementary	\$14,180	\$500	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$3,862	\$21,189	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$8,936	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,164	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$11,567	\$85,417	\$56,798	NA	391.0%	-33.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$226,857	\$331,827	\$184,340	\$184,876	-18.5%	-44.3%	0.3%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$6,158	\$1,035	\$0	NA	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$53,731	\$88,252	\$91,453	\$84,027	56.4%	-4.8%	-8.1%
12520	Special Programs	Culturally Different - Compensatory	\$273,151	\$28,871	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$54,834	\$134,310	\$236,981	\$225,437	311.1%	67.8%	-4.9%
12710	Special Programs	Equal Opportunity At Risk	\$61,359	\$630	\$0	\$8,129	-86.8%	1190.9%	NA
14100	Summer School Programs	Elementary	\$28,280	\$5,689	\$7,310	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$728	\$1,477	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$0	\$5,482	\$6,715	\$5,740	NA	4.7%	-14.5%
15100	Enrichment Programs	Non-Credit	\$963	\$0	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$91,646	\$31,664	\$25,244	\$44,701	-51.2%	41.2%	77.1%
16200	Remediation	Preventive Remediation	\$142	\$0	\$0	\$2,655	1771.8%	NA	NA
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$1,861	\$2,386	\$742	\$323	-82.7%	-86.5%	-56.5%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$173,875	\$127,903	\$186,528	\$330,276	90.0%	158.2%	77.1%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$464,839	\$473,821	\$488,518	\$597,291	28.5%	26.1%	22.3%
17900	Pay. to Other Gov. Units in State	Other	\$325,125	\$0	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$135	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,996	\$27,622	\$47,980	\$40,896	411.5%	48.1%	-14.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$16,186	\$3,677	\$49,299	\$164,734	917.8%	4379.9%	234.2%
22210	Instruction	Library/Media Services - Service Area Direction	\$62,427	\$77,056	\$89,849	\$85,264	36.6%	10.7%	-5.1%
22220	Instruction	Library/Media Services - School Library	\$82,685	\$107,296	\$112,170	\$118,649	43.5%	10.6%	5.8%
22230	Instruction	Library/Media Services - Audiovisual	\$968	\$0	\$0	\$0	NA	NA	NA
22240	Instruction	Library/Media Services - Educational Television	\$0	\$40	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$16,829	\$184,939	\$39,080	\$81,457	384.0%	-56.0%	108.4%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$749	\$0	\$1,506	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$237	\$75,730	\$81,308	\$132,402	55813.1%	74.8%	62.8%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$37,573	\$20,031	\$0	NA	NA	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$110,335	\$135,236	NA	NA	22.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$124,025	\$48,530	\$0	\$0	NA	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$667	\$0	\$0	NA	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$6,161	\$30	\$1,454	NA	-76.4%	4746.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,394	\$46,027	\$26,361	NA	29.3%	-42.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$170,064	\$184,067	\$78,190	\$248,163	45.9%	34.8%	217.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$76	\$2,394	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$332,924	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$7,139,852</b>	<b>\$8,017,417</b>	<b>\$8,227,492</b>	<b>\$8,641,300</b>	<b>21.0%</b>	<b>7.8%</b>	<b>5.0%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$23,074	\$36,431	\$36,232	\$64,314	178.7%	76.5%	77.5%
21190	Students	Attend. & Social Work Serv. - Other	\$22,181	\$0	\$0	\$0	NA	NA	NA
21210	Students	Guidance Services - Service Area Direction	\$197,502	\$297,380	\$235,932	\$267,059	35.2%	-10.2%	13.2%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Switzerland County School Corp (7775)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21340	Students	Health Services - Nurse Services	\$96,727	\$116,126	\$154,388	\$141,848	46.6%	22.1%	-8.1%
21390	Students	Health Services - Other Health Services	\$8,796	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$631,531	\$682,058	\$929,850	\$861,576	36.4%	26.3%	-7.3%
24900	School Administration	Other Support Services - School Admin.	\$6,889	\$0	\$0	\$0	NA	NA	NA
<b>Student Instructional Support Total</b>			<b>\$986,699</b>	<b>\$1,131,996</b>	<b>\$1,356,401</b>	<b>\$1,334,797</b>	<b>35.3%</b>	<b>17.9%</b>	<b>-1.6%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$33,073	\$168,938	\$158,323	\$107,139	224.0%	-36.6%	-32.3%
23150	General Administration	Board of Education - Legal Services	\$18,545	\$51,853	\$28,814	\$28,099	51.5%	-45.8%	-2.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,787	\$1,131	\$3,071	\$1,582	-11.5%	39.9%	-48.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,422	\$23,981	\$26,600	\$12,520	68.7%	-47.8%	-52.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$229,298	\$358,955	\$299,806	\$290,049	26.5%	-19.2%	-3.3%
23220	General Administration	Executive Administration - Community Relations	\$9,190	\$1,166	\$0	\$0	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$17,816	\$3,800	\$645	\$0	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$88,148	\$119,636	\$165,406	\$166,531	88.9%	39.2%	0.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$302	\$172	\$939	\$2,105	598.2%	1126.7%	124.2%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$2,791	\$2,918	\$812	\$1,644	-41.1%	-43.7%	102.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$514	\$0	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$5,000	\$0	\$0	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$24,067	\$0	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$102	\$266,578	\$1,552	\$462,477	453842.5%	73.5%	29707.8%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$112,637	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$471,145	\$646,794	\$824,813	\$828,744	75.9%	28.1%	0.5%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$389,040	\$424,992	\$464,663	\$439,654	13.0%	3.4%	-5.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$32,718	\$156	\$0	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$57,961	\$37,255	\$1,110	\$35,137	-39.4%	-5.7%	3065.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$699	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$182,589	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$50,000	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$135,146	\$52,354	\$66,201	\$70,129	-48.1%	34.0%	5.9%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$264	\$0	\$0	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$45,661	\$98,113	\$70,207	\$69,220	51.6%	-29.4%	-1.4%
27100	Student Transportation	Vehicle Operation	\$216,722	\$389,158	\$349,032	\$345,055	59.2%	-11.3%	-1.1%
27200	Student Transportation	Monitoring Services	\$13,599	\$25,999	\$10,959	\$11,894	-12.5%	-54.3%	8.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$120,686	\$111,519	\$265,423	\$189,740	57.2%	70.1%	-28.5%
27400	Student Transportation	Purchase of School Buses	\$163,380	\$160,178	\$0	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$24,126	\$13,364	\$28,068	\$25,484	5.6%	90.7%	-9.2%
27700	Student Transportation	Contracted Transportation Services	\$491,404	\$515,717	\$630,209	\$625,800	27.3%	21.3%	-0.7%
27900	Student Transportation	Other Student Transportation Services	\$33,197	\$0	\$11,168	\$16,895	-49.1%	NA	51.3%
27910	Student Transportation	Bus Driver Training	\$461	\$0	\$230	\$261	-43.4%	NA	13.3%
31100	Food Services Operations	Service Area Direction	\$13,991	\$53,876	\$55,458	\$53,526	282.6%	-0.6%	-3.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$242,359	\$306,436	\$355,018	\$356,652	47.2%	16.4%	0.5%
31400	Food Services Operations	Food Purchases	\$249,892	\$244,441	\$319,601	\$376,473	50.7%	54.0%	17.8%
31900	Food Services Operations	Other Food Services	\$1,686	\$3,616	\$6,382	\$4,533	168.8%	25.3%	-29.0%
<b>Overhead and Operational Total</b>			<b>\$3,437,417</b>	<b>\$4,083,097</b>	<b>\$4,144,507</b>	<b>\$4,571,345</b>	<b>33.0%</b>	<b>12.0%</b>	<b>10.3%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$2,167	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$2,816	\$985	\$1,565	NA	-44.4%	58.9%
33400	Category not Specified	Athletic Coaches	\$40,921	\$39,650	\$97,438	\$93,130	127.6%	134.9%	-4.4%
41000	Category not Specified	Land Acquisition and Development	\$0	\$2,747	\$145,146	\$205,569	NA	7383.0%	41.6%
43000	Category not Specified	Professional Services	\$567	\$720	\$56,153	\$79,370	13893.3%	10923.6%	41.3%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Switzerland County School Corp (7775)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
44000 Category not Specified Educational Specifications Dev.	\$13,469	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$289,362	\$180,886	\$572,878	\$664,169	129.5%	267.2%	15.9%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$2,964	\$3,014	NA	NA	1.7%
45300 Building Acq., Const. and Impr. Skilled Craft Employees	(\$27,342)	\$0	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$1,224	\$3,243	\$0	\$197,928	16069.9%	6003.9%	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$112,976	\$0	\$31,330	NA	-72.3%	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$215,594	\$90,303	\$704,078	\$356,869	65.5%	295.2%	-49.3%
51100 Principal on Debt Bonds	\$0	\$0	\$100,000	\$100,000	NA	NA	0.0%
52100 Interest on Debt Bonds	\$0	\$0	\$5,295	\$5,033	NA	NA	-5.0%
52200 Interest on Debt Temporary Loans	\$0	\$6,672	\$0	\$0	NA	NA	NA
52300 Interest on Debt Emergency Loans	\$3,402	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$101,000	\$101,000	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$479,079	\$206,102	\$356,563	\$285,008	-40.5%	38.3%	-20.1%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$236,501	\$86,040	\$157,596	NA	-33.4%	83.2%
<b>Non Operational Total</b>	<b>\$1,117,276</b>	<b>\$985,782</b>	<b>\$2,127,541</b>	<b>\$2,180,580</b>	<b>95.2%</b>	<b>121.2%</b>	<b>2.5%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$50,463	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$9,294	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$39,701	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$455	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$375,337	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$67,396	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$102,390	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$966	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$841,267	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$154,931	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$319,967	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$7,902	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$6,089	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,152	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,110	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$66	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$45,950	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$7,676	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$8,252	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$122	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,040,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>