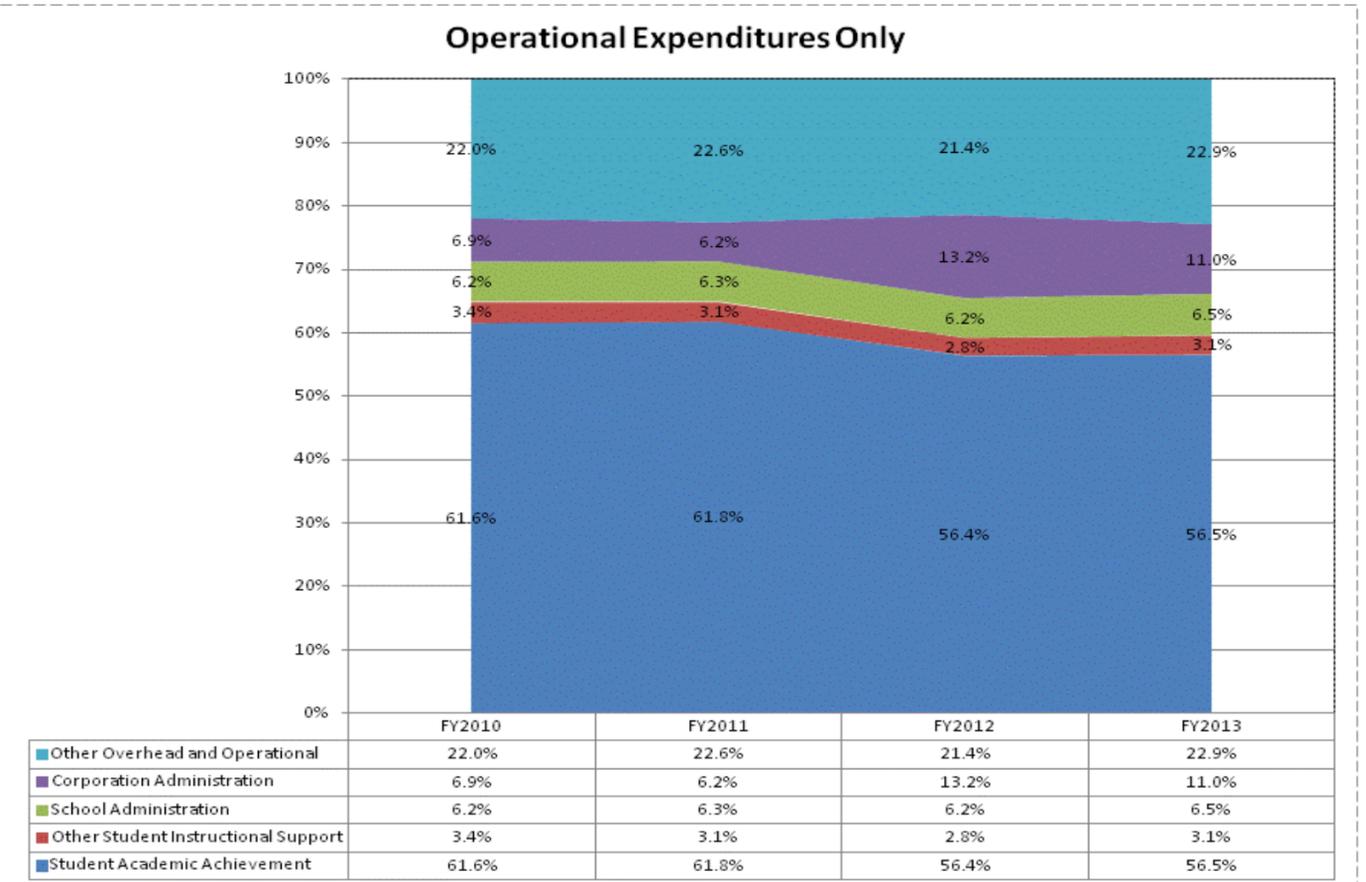
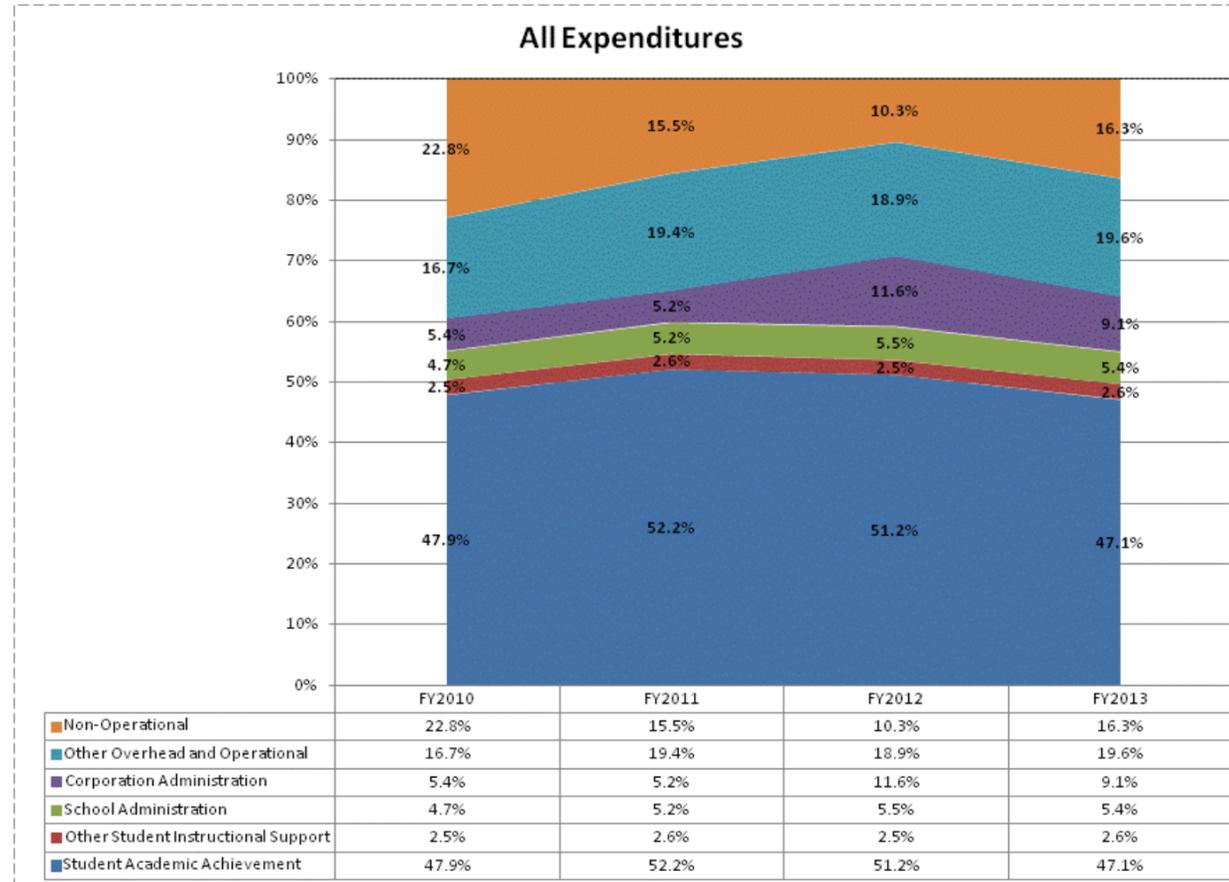


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Switzerland County School Corp (7775)

Switzerland County School Corp (7775)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,233,487	51.2%	\$8,136,043	47.1%
Student Instructional Support	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,278,124	8.0%	\$1,366,516	7.9%
Overhead and Operational	\$3,908,837	26.6%	\$4,083,097	28.7%	\$4,897,801	30.5%	\$4,950,773	28.7%
Nonoperational	\$1,126,788	7.7%	\$985,782	6.9%	\$1,659,238	10.3%	\$2,820,746	16.3%
Grand Total	\$14,721,732		\$14,218,292		\$16,068,649		\$17,274,079	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	65.8%	64.3%	59.2%	55.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Switzerland County School Corp (7775)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$106,509	\$272,564	N/A	N/A	156%
11100 Regular Programs; Elementary	\$2,027,091	\$2,998,599	\$3,191,573	\$3,199,695	58%	7%	0%
11200 Regular Programs; Middle/Junior High	\$994,930	\$1,176,297	\$1,072,587	\$945,359	-5%	-20%	-12%
11300 Regular Programs; High School	\$1,341,151	\$1,613,575	\$1,292,991	\$1,419,464	6%	-12%	10%
11410 Vocational Education; Agriculture A	\$116,132	\$128,715	\$113,105	\$138,690	19%	8%	23%
11420 Vocational Education; Agriculture B	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$59,379	\$39,733	\$53,349	\$60,801	2%	53%	14%
11470 Vocational Education; Business Education	\$0	\$4,442	\$150,536	\$164,745	N/A	> 500%	9%
11610 Regular Programs; Alternative Education Programs; Elementary	\$14,180	\$500	\$0	\$0	-100%	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,862	\$21,189	\$578	\$0	-100%	-100%	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$8,936	\$69,040	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$11,164	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,567	\$105,845	\$147,257	N/A	> 500%	39%
12210 Mental Disabilities; Mild Mental Disabilities	\$226,857	\$331,827	\$180,455	\$213,660	-6%	-36%	18%
12350 Physical Impairment; Homebound	\$0	\$6,158	\$6,041	\$14,737	N/A	139%	144%
12510 Culturally Different; Communication Disorders	\$53,731	\$88,252	\$85,964	\$80,068	49%	-9%	-7%
12520 Culturally Different; Compensatory	\$273,151	\$28,871	\$97,564	\$0	-100%	-100%	-100%
12610 Learning Disability	\$54,834	\$134,310	\$229,617	\$215,759	293%	61%	-6%
12710 Equal Opportunity At Risk	\$61,359	\$630	\$1,281	\$153	-100%	-76%	-88%
14100 Summer School Programs; Elementary	\$28,280	\$5,689	\$0	\$16,895	-40%	197%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$728	\$2,494	\$3,851	N/A	429%	54%
14300 Summer School Programs; High School	\$0	\$5,482	\$12,533	\$13,853	N/A	153%	11%
15100 Enrichment Programs; Non-Credit	\$963	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$91,646	\$31,664	\$25,363	\$36,281	-60%	15%	43%
16200 Preventive Remediation	\$142	\$0	\$0	\$0	-100%	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,861	\$2,386	\$7,109	\$360	-81%	-85%	-95%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$173,875	\$127,903	\$223,415	\$138,365	-20%	8%	-38%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$464,839	\$473,821	\$513,424	\$489,423	5%	3%	-5%
17900 Payments to Other Governmental Units Within State; Other	\$325,125	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$135	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,996	\$27,622	\$4,310	\$29	-100%	-100%	-99%
22130 Improvement of Instruction; Instructional Staff Training	\$16,186	\$3,677	\$21,621	\$19,261	19%	424%	-11%
22210 Library/Media Services; Service Area Direction	\$62,427	\$77,056	\$83,869	\$91,084	46%	18%	9%
22220 Library/Media Services; School Library	\$82,685	\$107,296	\$110,458	\$132,603	60%	24%	20%
22230 Library/Media Services; Audiovisual	\$968	\$0	\$0	\$0	-100%	N/A	N/A
22240 Library/Media Services; Educational Television	\$0	\$40	\$0	\$0	N/A	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$16,829	\$184,939	\$114,059	\$0	-100%	-100%	-100%
22290 Library/Media Services; Other Educational Media Services	\$749	\$0	\$2,018	\$3,185	325%	N/A	58%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$237	\$75,730	\$80,547	\$83,162	> 500%	10%	3%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$37,573	\$87,073	\$71,602	N/A	91%	-18%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$104,498	\$91,288	N/A	N/A	-13%
22360 Instruction, Related Technology; Network Support	\$124,025	\$48,530	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$667	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$6,161	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$20,394	\$73,635	\$71,848	N/A	252%	-2%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$170,064	\$184,067	\$10,026	\$0	-100%	-100%	-100%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$76	\$2,394	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$332,924	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,139,852	\$8,017,417	\$8,233,487	\$8,136,043	14%	1%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Switzerland County School Corp (7775)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$23,074	\$36,431	\$39,571	\$38,089	65%	5%	-4%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$22,181	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$197,502	\$297,380	\$243,830	\$249,498	26%	-16%	2%
21340 Health Services; Nurse Services	\$96,727	\$116,126	\$114,971	\$154,488	60%	33%	34%
21390 Health Services; Other Health Services	\$8,796	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$631,531	\$682,058	\$879,752	\$924,441	46%	36%	5%
24900 Other Support Services, School Administration	\$6,889	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$986,699	\$1,131,996	\$1,278,124	\$1,366,516	38%	21%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,073	\$168,938	\$169,951	\$179,934	444%	7%	6%
23150 Board of Education; Legal Services	\$18,545	\$51,853	\$32,790	\$40,221	117%	-22%	23%
23160 Board of Education; Promotion Expenses	\$1,787	\$1,131	\$3,584	\$2,038	14%	80%	-43%
23190 Board of Education; Other Governing Body Services	\$7,422	\$23,981	\$23,134	\$26,740	260%	12%	16%
23210 Executive Administration; Office of The Superintendent	\$229,298	\$358,955	\$260,014	\$228,646	0%	-36%	-12%
23220 Executive Administration; Community Relations	\$9,190	\$1,166	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$17,816	\$3,800	\$7,415	\$343	-98%	-91%	-95%
25110 Fiscal Services; Office of The Business Manager	\$88,148	\$119,636	\$145,582	\$161,649	83%	35%	11%
25191 Other Fiscal Services; Refund of Revenue	\$302	\$172	\$97	\$454	51%	165%	370%
25193 Other Fiscal Services; Printed Forms	\$2,791	\$2,918	\$3,294	\$1,825	-35%	-37%	-45%
25195 Other Fiscal Services; Bank Account Service Charge	\$514	\$0	\$0	\$0	-100%	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$24,067	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$102	\$266,578	\$1,222,413	\$929,085	> 500%	249%	-24%
25990 Other Support Services, Central	\$112,637	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$471,145	\$646,794	\$738,093	\$772,594	64%	19%	5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,040	\$424,992	\$378,646	\$411,512	6%	-3%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,718	\$156	\$60	\$0	-100%	-100%	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,961	\$37,255	\$1,465	\$1,485	-97%	-96%	1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$699	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$182,589	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$135,146	\$52,354	\$70,134	\$75,933	-44%	45%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$264	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$45,661	\$98,113	\$65,740	\$65,490	43%	-33%	0%
27100 Student Transportation; Vehicle Operation	\$216,722	\$389,158	\$361,170	\$333,028	54%	-14%	-8%
27200 Student Transportation; Monitoring Services	\$13,599	\$25,999	\$6,941	\$10,623	-22%	-59%	53%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$120,686	\$111,519	\$165,278	\$166,293	38%	49%	1%
27400 Student Transportation; Purchase of School Buses	\$163,380	\$160,178	\$0	\$114,406	-30%	-29%	N/A
27500 Student Transportation; Insurance on Buses	\$24,126	\$13,364	\$19,881	\$27,573	14%	106%	39%
27700 Student Transportation; Contracted Transportation Services	\$491,404	\$515,717	\$537,892	\$642,367	31%	25%	19%
27900 Student Transportation; Other Student Transportation Services	\$33,197	\$0	\$517	\$300	-99%	N/A	-42%
27910 Student Transportation; Bus Driver Training	\$461	\$0	\$0	\$1,035	125%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$13,991	\$53,876	\$54,291	\$56,758	306%	5%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$242,359	\$306,436	\$350,339	\$350,921	45%	15%	0%
31400 Food Services Operations; Food Purchases	\$249,892	\$244,441	\$276,853	\$343,251	37%	40%	24%
31900 Other Food Services	\$1,686	\$3,616	\$2,225	\$6,268	272%	73%	182%
Overhead and Operational Total	\$3,437,417	\$4,083,097	\$4,897,801	\$4,950,773	44%	21%	1%
Nonoperational							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Switzerland County School Corp (7775)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33100 Community Service Operations; Direction of Community Services	\$0	\$2,167	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$2,816	\$3,842	\$2,896	N/A	3%	-25%
33400 Athletic Coaches	\$40,921	\$39,650	\$61,507	\$74,727	83%	88%	21%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$2,747	\$142,651	\$42,073	N/A	> 500%	-71%
43000 Facilities Acquisition and Construction; Professional Services	\$567	\$720	\$4,538	\$172,693	> 500%	> 500%	> 500%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$13,469	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$289,362	\$180,886	\$325,714	\$1,458,847	404%	> 500%	348%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$2,914	N/A	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	-\$27,342	\$0	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,224	\$3,243	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$112,976	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$215,594	\$90,303	\$582,743	\$528,500	145%	485%	-9%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$90,000	\$90,000	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$5,639	\$5,493	N/A	N/A	-3%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$6,672	\$0	\$0	N/A	-100%	N/A
52300 Debt Services; Interest on Debt; Emergency Loans	\$3,402	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$479,079	\$206,102	\$240,770	\$253,576	-47%	23%	5%
54250 Common School Fund; Interest	\$0	\$236,501	\$201,834	\$189,028	N/A	-20%	-6%
Nonoperational Total	\$1,117,276	\$985,782	\$1,659,238	\$2,820,746	152%	186%	70%
Prorated By Fund							
26491 2007 Account Code - PERF	\$99,912	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$546,090	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,324,067	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,418	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$62,000	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,040,487	\$0	\$0	\$0	N/A	N/A	N/A