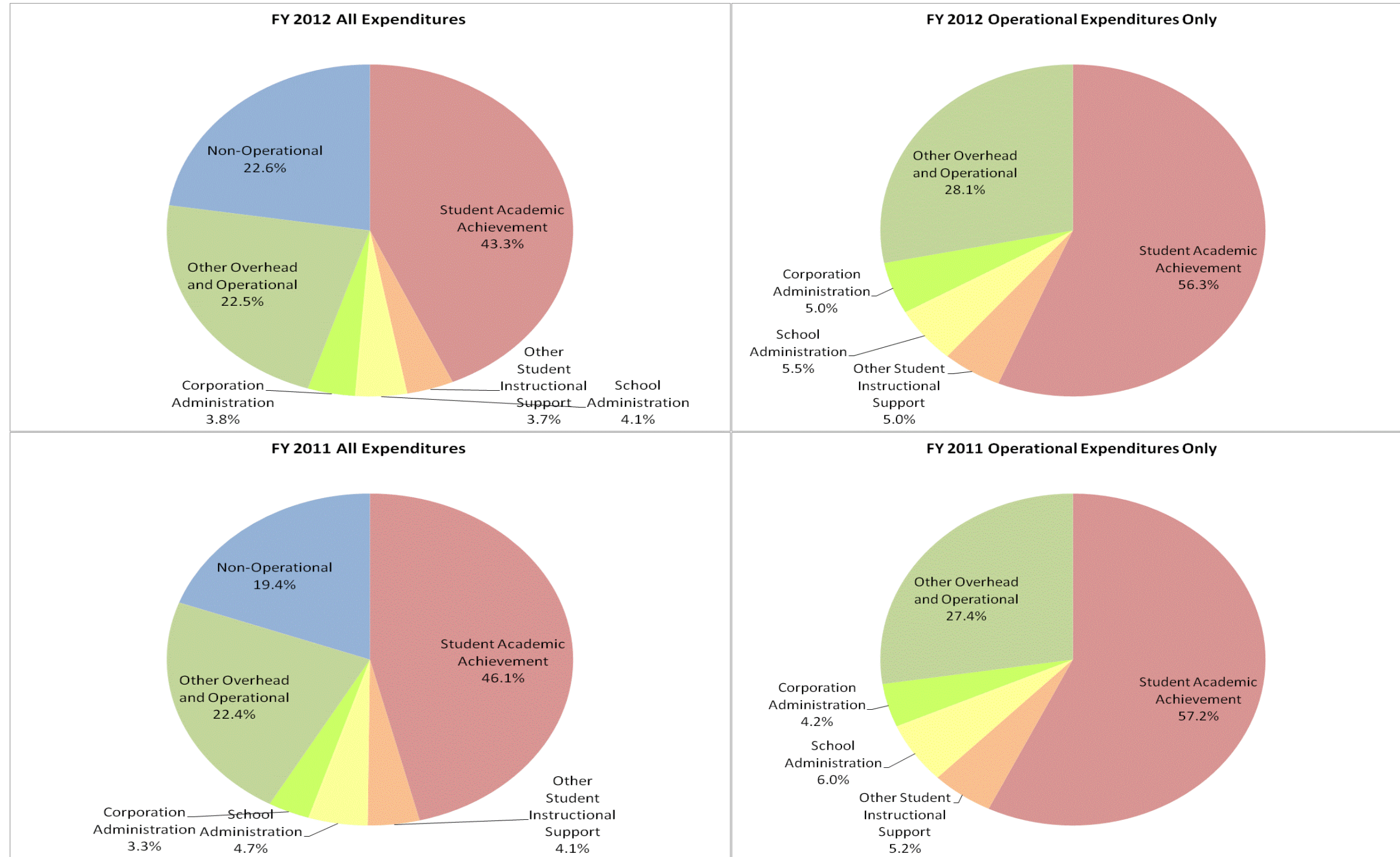


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brown County School Corporation (670)**

Brown County School Corporation (670)

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	\$11,494,831	48.8%	\$11,926,183	49.6%	\$11,744,003	46.1%	\$12,598,852	43.3%
Student Instructional Support	\$2,483,236	10.5%	\$2,262,466	9.4%	\$2,258,119	8.9%	\$2,287,774	7.9%
Overhead and Operational	\$5,575,020	23.7%	\$6,112,516	25.4%	\$6,547,510	25.7%	\$7,637,563	26.3%
Nonoperational	\$4,015,586	17.0%	\$3,729,566	15.5%	\$4,952,236	19.4%	\$6,565,988	22.6%
Grand Total	\$23,568,673		\$24,030,731		\$25,501,867		\$29,090,176	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	59.3%	59.0%	54.9%	51.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brown County School Corporation (670)

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	\$16,060	\$218,535	\$218,221	\$216,405	> 500%	-1%	-1%
	11100 Regular Programs; Elementary	\$3,285,403	\$4,282,960	\$3,987,017	\$4,212,802	28%	-2%	6%
	11200 Regular Programs; Middle/Junior High	\$967,389	\$1,299,657	\$1,314,579	\$1,359,960	41%	5%	3%
	11300 Regular Programs; High School	\$1,919,925	\$2,475,467	\$2,541,876	\$2,689,837	40%	9%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$68,790	\$26,545	\$26,626		-61%	0%
	11450 Vocational Education; Consumer and Homemaking	\$152,947	\$69,003	\$11,410	\$0	-100%	-100%	-100%
	11480 Vocational Education; Industrial Education A	\$58,747	\$88,497	\$73,374	\$73,809	26%	-17%	1%
	11590 Other Vocational Education Programs	\$0	\$104	\$0	\$0		-100%	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$18,107	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$55,647	\$107,099	\$11,983	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$27,477	\$47,571			73%
	12210 Mental Disabilities; Mild Mental Disabilities	\$857,495	\$1,392,933	\$1,637,824	\$1,769,130	106%	27%	8%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$1,000	\$0	\$66,880	\$81,316	> 500%		22%
	12350 Physical Impairment; Homebound	\$11,526	\$45,165	\$31,841	\$15,417	34%	-66%	-52%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$390	\$547	\$0	\$0	-100%	-100%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$678	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$2,582	\$2,721	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$37,805	\$0	\$384,346	\$310,048	> 500%		-19%
	12810 Special Education Preschool	\$122,954	\$128,939	\$120,442	\$120,811	-2%	-6%	0%
	12900 Other Special Programs	\$45,120	\$1,580	\$4,509	\$2,734	-94%	73%	-39%
	13100 Adult/Continuing Education Programs; Adult Basic Education	-\$31,835	\$175,245	\$121,639	\$9,675		-94%	-92%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$1,300	\$1,430			10%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$300	\$0			-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$54,380	\$11,091	\$12,447		-77%	12%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$48,301	\$0	\$92,157	\$246,246	410%		167%
	14100 Summer School Programs; Elementary	\$30,234	\$214,178	\$17,846	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$2,764	\$151,126	\$15,302	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$20,981	\$39,245	\$2,571	\$1,521	-93%	-96%	-41%
	15100 Enrichment Programs; Non-Credit	\$0	\$9,096	\$2,313	\$6,463		-29%	179%
	16100 Remediation Testing	\$116,268	\$62,450	\$60,302	\$56,802	-51%	-9%	-6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$78,610	\$134,912	\$151,998		93%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$159,081	\$43,049	\$33,655	\$48,397	-70%	12%	44%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$0	\$0	\$0	\$99,477			
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,752	\$3,700	\$1,720		-75%	-54%
	22110 Improvement of Instruction; Service Area Direction	\$14,261	\$29,775	\$67,268	\$39,265	175%	32%	-42%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$113,416	\$97,899	\$50,977	\$48,731	-57%	-50%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$69,941	\$45,962	\$32,837	\$750	-99%	-98%	-98%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$488,447	\$24,609	\$0	\$279	-100%	-99%	
	22210 Library/Media Services; Service Area Direction	\$132,320	\$6,436	\$13,261	\$4,100	-97%	-36%	-69%
	22220 Library/Media Services; School Library	\$191,945	\$229,425	\$6,061	\$7,771	-96%	-97%	28%
	22230 Library/Media Services; Audiovisual	\$847	\$0	\$0	\$1,488	76%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$127,168	\$107,262	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$490,032	\$490,885			0%
	22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$12,120	\$36,712			203%
	22360 Instruction, Related Technology; Network Support	\$52,713	\$32,867	\$0	\$5,600	-89%	-83%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$3,525	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$18,073	\$3,589	\$0		-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$256	\$0	\$0		-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$182,213	\$317,488	\$108,102	\$392,825	116%	24%	263%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$15,659	\$0	\$821	\$7,803	-50%		> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$564,094	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,852,593	\$11,926,183	\$11,744,003	\$12,598,852	28%	6%	7%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$1,789	\$0	\$0		-100%	
	21130 Attendance and Social Work Services; Social Work Services	\$285	\$1,450	\$0	\$0	-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$0	\$7,000	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$390,738	\$309,209	\$312,181	\$355,965	-9%	15%	14%
	21290 Guidance Services; Other Guidance Services	\$73,921	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21340 Health Services; Nurse Services	\$68,109	\$100,070	\$97,647	\$87,672	29%	-12%	-10%
	21390 Health Services; Other Health Services	\$85,378	\$95,097	\$145,779	\$152,459	79%	60%	5%
	21420 Psychological Testing	\$320,655	\$80,595	\$69,347	\$76,050	-76%	-6%	10%
	21490 Other Psychological Services	\$0	\$2,981	\$0	\$0		-100%	
	21530 Speech Pathology and Audiology Services; Audiology Services	\$191,138	\$253,874	\$198,482	\$205,936	8%	-19%	4%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$0	\$0	\$15,751	\$0			-100%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$71,263	\$68,657	\$69,952		-2%	2%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$10,195	\$9,176			-10%
	21810 Special Education Administration; Service Area Direction	\$91,035	\$123,801	\$126,624	\$129,499	42%	5%	2%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$8,262	\$0			-100%
	24100 Office of The Principal	\$862,066	\$1,215,338	\$1,205,194	\$1,201,065	39%	-1%	0%
Student Instructional Support Total		\$2,083,326	\$2,262,466	\$2,258,119	\$2,287,774	10%	1%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$27,228	\$57,116	\$54,447	\$54,736	101%	-4%	1%
	23150 Board of Education; Legal Services	\$17,567	\$21,953	\$8,433	\$4,161	-76%	-81%	-51%
	23160 Board of Education; Promotion Expenses	\$1,596	\$1,787	\$1,833	\$4,999	213%	180%	173%
	23190 Board of Education; Other Governing Body Services	\$13,879	\$7,296	\$9,578	\$8,792	-37%	21%	-8%
	23210 Executive Administration; Office of The Superintendent	\$356,533	\$343,262	\$283,466	\$359,507	1%	5%	27%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,761	\$27	\$5,265	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,905	\$2,325	\$2,275		-74%	-2%
	25110 Fiscal Services; Office of The Business Manager	\$17,308	\$77,698	\$78,534	\$79,353	358%	2%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$3,294	\$1,211	\$542	\$235	-93%	-81%	-57%
	25150 Fiscal Services; Payroll Services	\$58,074	\$95,420	\$92,138	\$95,213	64%	0%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$3,709	\$2,709	\$22,801	\$10,876	193%	301%	-52%
	25193 Other Fiscal Services; Printed Forms	\$516	\$3,014	\$1,950	\$917	78%	-70%	-53%
	25195 Other Fiscal Services; Bank Account Service Charge	\$11,072	\$13,963	\$8,951	\$8,986	-19%	-36%	0%
	25199 Other Fiscal Services; Other	\$265	\$11,746	\$1,827	\$2,886	> 500%	-75%	58%
	25400 Planning, Research, Development and Evaluation	\$2,064	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$255	\$0	\$0	\$0	-100%		
	25720 Personnel Services; Recruitment and Placement	\$5,000	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$110,088	\$28,356	\$42,089		-62%	48%
	25790 Personnel Services; Other Professional Services	\$0	\$3,018	\$2,888	\$3,588		19%	24%
	25810 Administrative Technology Services; Technology Services Supervison And Administrati	\$0	\$0	\$842	\$0			-100%
	25850 Administrative Technology Services; Network Support	\$0	\$9,776	\$217,641	\$294,925		> 500%	36%
	25890 Other Technology Services	\$0	\$0	\$25,617	\$125,719			391%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$52	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,440,525	\$1,811,441	\$1,360,217	\$1,536,809	7%	-15%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,729	\$41,057	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$170,193	\$248,054	\$735,474	\$979,554	476%	295%	33%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,725	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,364	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$120	\$0	\$1,970		> 500%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$326,893	\$194,167	\$212,461	\$3,000	-99%	-98%	-99%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$175,883	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$344,723	\$505,657	\$573,386	\$640,903	86%	27%	12%
	27100 Student Transportation; Vehicle Operation	\$0	\$5,074	\$69,267	\$22,127		336%	-68%
	27200 Student Transportation; Monitoring Services	\$3,871	\$0	\$51,650	\$63,213	> 500%		22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$152,367	\$158,041	\$178,198	\$273,145	79%	73%	53%
	27400 Student Transportation; Purchase of School Buses	\$89,245	\$117,875	\$108,916	\$233,930	162%	98%	115%
	27500 Student Transportation; Insurance on Buses	\$68	\$0	\$89,212	\$153,144	> 500%		72%
	27700 Student Transportation; Contracted Transportation Services	\$1,139,816	\$1,262,305	\$1,257,631	\$1,554,024	36%	23%	24%
	27900 Student Transportation; Other Student Transportation Services	\$30,081	\$0	\$0	\$0	-100%		
	27910 Student Transportation; Bus Driver Training	\$3,193	\$3,401	\$1,553	\$4,283	34%	26%	176%
	31100 Food Services Operations; Service Area Direction	\$34,491	\$51,379	\$44,845	\$45,083	31%	-12%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$282,071	\$445,360	\$469,827	\$482,455	71%	8%	3%
	31900 Other Food Services	\$410,247	\$499,595	\$547,437	\$544,665	33%	9%	-1%
Overhead and Operational Total		\$5,176,656	\$6,112,516	\$6,547,510	\$7,637,563	48%	25%	17%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$3,189	\$1,410	\$16,951	\$483	-85%	-66%	-97%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	33300 Civic Services	\$517	\$0	\$157	\$979	89%		> 500%
	33400 Athletic Coaches	\$78,104	\$176,866	\$181,863	\$281,682	261%	59%	55%
	33500 Welfare Activities Services	\$0	\$6,335	\$0	\$0		-100%	
	33940 Child Care Services	\$590	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$46,553	\$895	\$0	\$0	-100%	-100%	
	40100 Facilities Acquisition and Construction; Service Area Direction	-\$56,622	\$0	\$0	\$0			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,483	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$19,146	\$2,030	\$91,921	\$113,135	491%	> 500%	23%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$72,900	\$217,434			198%
	45100 Building Acquisition, Construction and Improvements	\$1,544,607	\$380,436	\$1,719,553	\$2,696,485	75%	> 500%	57%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$231,362	\$462,723	\$167,624		-28%	-64%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,142	\$3,847	\$57,758	\$25,047	147%	> 500%	-57%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$77,881	\$108,359			39%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$151,477	\$192	\$77,538	\$98,970	-35%	> 500%	28%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$178,840	\$180,072	\$903,256	\$664,693	272%	269%	-26%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$131,056			
	51100 Debt Services; Principal on Debt; Bonds	\$399,650	\$312,625	\$110,000	\$110,000	-72%	-65%	0%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$500,000	\$0	\$450,530		-10%	
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$85,000	\$369,575			335%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$2,000	\$0	\$2,070	\$0	-100%		-100%
	52100 Debt Services; Interest on Debt; Bonds	\$16,075	\$33,188	\$24,227	\$19,189	19%	-42%	-21%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$638,291	\$907,310	\$5,349	\$0	-100%	-100%	-100%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$30,000	\$0	\$0		-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$98,237	\$145,148			48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$963,000	\$963,000	0%	0%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,850	\$2,600			41%
Nonoperational Total		\$3,997,041	\$3,729,566	\$4,952,236	\$6,565,988	64%	76%	33%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$206,109	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$905,724	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,180,851	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,110	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$153,263	\$0	\$0	\$0			
Prorated By Fund Total		\$2,459,056	\$0	\$0	\$0			