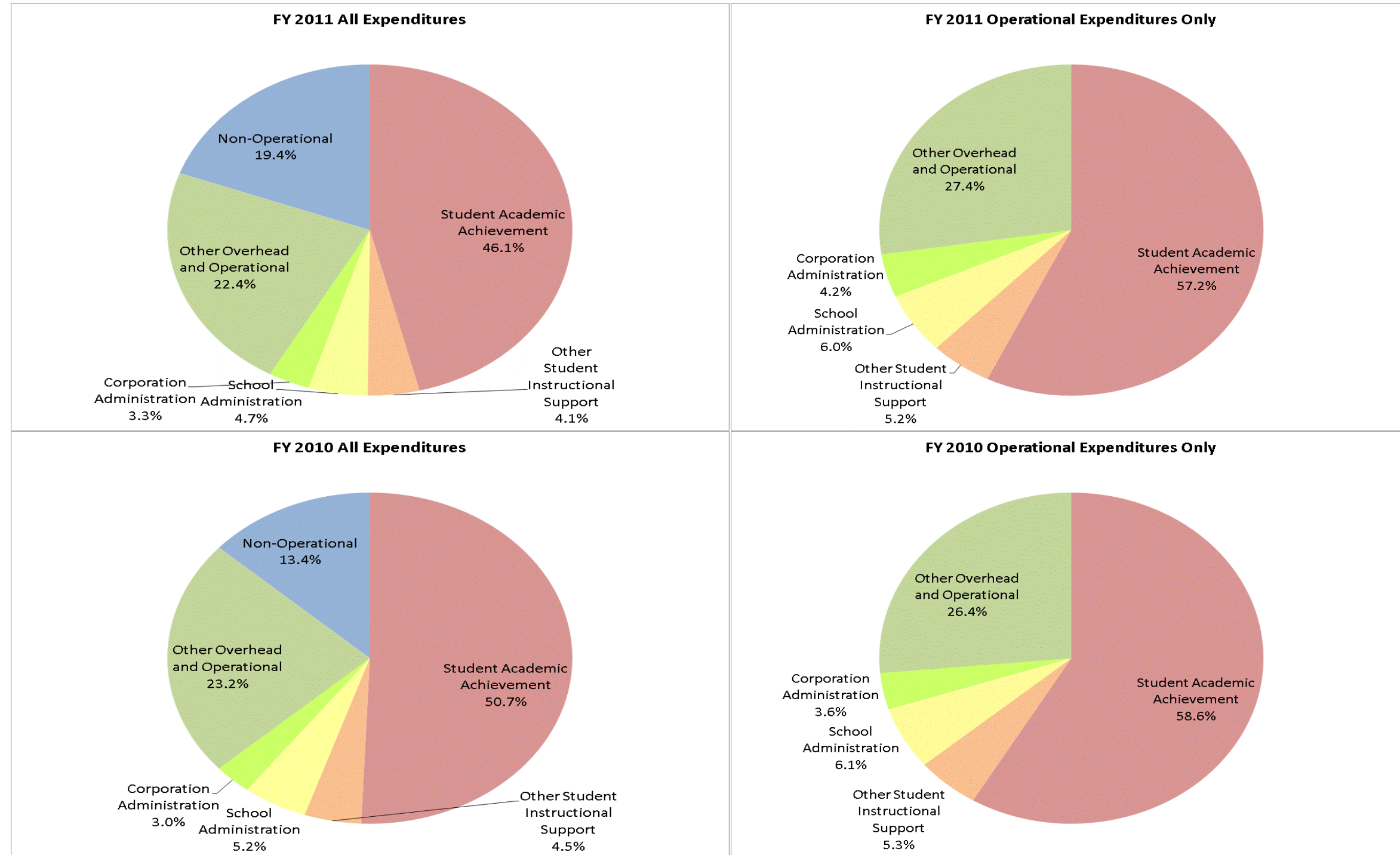


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brown County School Corporation (670)**

Brown County School Corporation (670)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$10,096,491	51.0%	\$11,494,831	48.8%	\$11,152,604	50.7%	\$11,744,003	46.1%
Student Instructional Support	\$1,567,468	7.9%	\$2,483,236	10.5%	\$2,133,580	9.7%	\$2,258,119	8.9%
Overhead and Operational	\$4,205,594	21.2%	\$5,575,020	23.7%	\$5,771,608	26.2%	\$6,547,510	25.7%
Nonoperational	\$3,933,135	19.9%	\$4,015,586	17.0%	\$2,944,106	13.4%	\$4,952,236	19.4%
Grand Total	\$19,802,688		\$23,568,673		\$22,001,898		\$25,501,867	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	58.9%	59.3%	60.4%	54.9%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brown County School Corporation (670)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$16,060	\$208,635	\$218,221		> 500%	5%
	11100 Regular Programs; Elementary	\$3,248,254	\$3,285,403	\$3,948,125	\$3,987,017	23%	21%	1%
	11200 Regular Programs; Middle/Junior High	\$939,390	\$967,389	\$1,293,974	\$1,314,579	40%	36%	2%
	11300 Regular Programs; High School	\$1,809,501	\$1,919,925	\$2,422,907	\$2,541,876	40%	32%	5%
	11350 Regular Programs; High School; Academic Honors Diploma			\$27,944	\$26,545			-5%
	11450 Vocational Education; Consumer and Homemaking	\$220,643	\$152,947	\$67,845	\$11,410	-95%	-93%	-83%
	11470 Vocational Education; Business Education	\$60,093				-100%		
	11480 Vocational Education; Industrial Education A	\$55,632	\$58,747	\$63,936	\$73,374	32%	25%	15%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$34,899	\$18,107			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$50,182	\$55,647	\$56,420	\$11,983	-76%	-78%	-79%
	12150 Gifted And Talented; High Ability Student Programs			\$18,766	\$27,477			46%
	12210 Mental Disabilities; Mild Mental Disabilities	\$720,848	\$857,495	\$1,443,189	\$1,637,824	127%	91%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$53,613	\$1,000		\$66,880	25%	> 500%	
	12350 Physical Impairment; Homebound	\$6,640	\$11,526	\$28,810	\$31,841	380%	176%	11%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$33,612	\$390			-100%	-100%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$38,402	\$678			-100%	-100%	
	12520 Culturally Different; Compensatory	\$6,347	\$2,582			-100%	-100%	
	12610 Learning Disability	\$31,941	\$37,805		\$384,346	> 500%	> 500%	
	12810 Special Education Preschool	\$91,711	\$122,954	\$122,672	\$120,442	31%	-2%	-2%
	12900 Other Special Programs	\$110,617	\$45,120	\$5,453	\$4,509	-96%	-90%	-17%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$12,921	-\$31,835	\$161,559	\$121,639	> 500%		-25%
	13200 Adult/Continuing Education Programs; Advanced Adult Education				\$1,300			
	13300 Adult/Continuing Education Programs; Occupational Programs				\$300			
	13600 Adult/Continuing Education Programs; Special Interest Programs			\$84,529	\$11,091			-87%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program		\$48,301		\$92,157		91%	
	14100 Summer School Programs; Elementary	\$7,729	\$30,234	\$180,249	\$17,846	131%	-41%	-90%
	14200 Summer School Programs; Middle/Junior High School	\$4,770	\$2,764	\$132,337	\$15,302	221%	454%	-88%
	14300 Summer School Programs; High School	\$13,295	\$20,981	\$49,494	\$2,571	-81%	-88%	-95%
	15100 Enrichment Programs; Non-Credit			\$9,632	\$2,313			-76%
	16100 Remediation Testing	\$135,603	\$116,268	\$66,051	\$60,302	-56%	-48%	-9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$46,596		\$98,230	\$134,912	190%		37%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$26,920	\$159,081	\$36,327	\$33,655	25%	-79%	-7%
	17900 Payments to Other Governmental Units Within State; Other				\$3,700			
	22110 Improvement of Instruction; Service Area Direction	\$6,027	\$14,261	\$50,452	\$67,268	> 500%	372%	33%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$330	\$113,416	\$20,664	\$50,977	> 500%	-55%	147%
	22130 Improvement of Instruction; Instructional Staff Training	\$670	\$69,941	\$5,903	\$32,837	> 500%	-53%	456%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$48,962	\$488,447			-100%	-100%	
	22210 Library/Media Services; Service Area Direction		\$132,320	\$30,357	\$13,261		-90%	-56%
	22220 Library/Media Services; School Library	\$216,344	\$191,945	\$63,190	\$6,061	-97%	-97%	-90%
	22230 Library/Media Services; Audiovisual	\$10,324	\$847			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$94,549	\$127,168	\$5,878		-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$16,010		\$236,215	\$490,032	> 500%		107%
	22330 Instruction, Related Technology; Systems Analysis and Planning			\$7,431	\$12,120			63%
	22360 Instruction, Related Technology; Network Support		\$52,713	-\$210			-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$6,428	\$3,525			-45%
	22900 Other Support Service, Instructional Staff			\$38,129	\$3,589			-91%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$314				-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$222,548	\$182,213	\$161,086	\$108,102	-51%	-41%	-33%
	25570 Textbooks for Rent or Resale; Materials and Supplies		\$15,659		\$821		-95%	
	26497 2007 Account Code - Teachers Retirement Fund	\$405,338	\$564,094					
Student Academic Achievement Total		\$8,781,574	\$9,852,593	\$11,152,604	\$11,744,003	34%	19%	5%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services		\$285	\$1,087			-100%	-100%
	21220 Guidance Services; Counseling Services	\$353,617	\$390,738	\$291,185	\$312,181	-12%	-20%	7%
	21290 Guidance Services; Other Guidance Services		\$73,921				-100%	
	21340 Health Services; Nurse Services	\$57,321	\$68,109	\$99,321	\$97,647	70%	43%	-2%
	21390 Health Services; Other Health Services	\$44,548	\$85,378	\$119,549	\$145,779	227%	71%	22%
	21420 Psychological Testing	\$47,340	\$320,655	\$69,831	\$69,347	46%	-78%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21530 Speech Pathology and Audiology Services; Audiology Services	\$99,930	\$191,138	\$217,129	\$198,482	99%	4%	-9%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services				\$15,751			
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$67,392	\$68,657			2%
	21720 Physical Therapy Services; Physical Therapy Services			\$7,755	\$10,195			31%
	21810 Special Education Administration; Service Area Direction	\$73,345	\$91,035	\$115,568	\$126,624	73%	39%	10%
	21990 Other Support Services, Students; Other Student Services			\$11,300	\$8,262			-27%
	24100 Office of The Principal	\$671,254	\$862,066	\$1,133,464	\$1,205,194	80%	40%	6%
Student Instructional Support Total		\$1,347,355	\$2,083,326	\$2,133,580	\$2,258,119	68%	8%	6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$22,827	\$27,228	\$54,624	\$54,447	139%	100%	0%
	23150 Board of Education; Legal Services	\$1,503	\$17,567	\$19,900	\$8,433	461%	-52%	-58%
	23160 Board of Education; Promotion Expenses	\$4,273	\$1,596	\$1,955	\$1,833	-57%	15%	-6%
	23190 Board of Education; Other Governing Body Services	\$10,919	\$13,879	\$5,245	\$9,578	-12%	-31%	83%
	23210 Executive Administration; Office of The Superintendent	\$245,868	\$356,533	\$272,863	\$283,466	15%	-20%	4%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,713	\$5,761		\$5,265	94%	-9%	
	23290 Executive Administration; Other Executive Administration Services			\$1,618	\$2,325			44%
	25110 Fiscal Services; Office of The Business Manager		\$17,308	\$73,356	\$78,534		354%	7%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$7,510	\$3,294	\$5,018	\$542	-93%	-84%	-89%
	25150 Fiscal Services; Payroll Services	\$62,971	\$58,074	\$87,580	\$92,138	46%	59%	5%
	25191 Other Fiscal Services; Refund of Revenue	\$1,328	\$3,709	\$3,709	\$22,801	> 500%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$6,471	\$516	\$1,383	\$1,950	-70%	278%	41%
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,111	\$11,072	\$11,556	\$8,951	188%	-19%	-23%
	25196 Other Fiscal Services; Cash Change	\$50		\$50		-100%		-100%
	25199 Other Fiscal Services; Other	\$11,778	\$265	\$506	\$1,827	-84%	> 500%	262%
	25400 Planning, Research, Development and Evaluation		\$2,064				-100%	
	25600 Public Information Services		\$255				-100%	
	25720 Personnel Services; Recruitment and Placement	\$5,000	\$5,000			-100%	-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$664		\$10,008	\$28,356	> 500%		183%
	25750 Personnel Services; Health Services			\$60,048				-100%
	25790 Personnel Services; Other Professional Services			\$2,963	\$2,888			-3%
	25810 Administrative Technology Services; Technology Services Supervision And Administration				\$842			
	25850 Administrative Technology Services; Network Support			\$51,093	\$217,641			326%
	25890 Other Technology Services				\$25,617			
	25990 Other Support Services, Central	\$10,279				-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction		\$52				-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,123,858	\$1,440,525	\$1,534,032	\$1,360,217	21%	-6%	-11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,705	\$37,729	\$9,851		-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$111,099	\$170,193	\$299,403	\$735,474	> 500%	332%	146%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,185	\$2,725					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)		\$8,364				-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,876		\$600		-100%		-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$133,423	\$326,893	\$141,556	\$212,461	59%	-35%	50%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant		\$175,883				-100%	
	27010 Student Transportation; Service Area Direction	\$256,683	\$344,723	\$511,390	\$573,386	123%	66%	12%
	27100 Student Transportation; Vehicle Operation			\$2,874	\$69,267			> 500%
	27200 Student Transportation; Monitoring Services	\$10,869	\$3,871	\$21,497	\$51,650	375%	> 500%	140%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$123,642	\$152,367	\$159,965	\$178,198	44%	17%	11%
	27400 Student Transportation; Purchase of School Buses	\$36,479	\$89,245	\$177,888	\$108,916	199%	22%	-39%
	27500 Student Transportation; Insurance on Buses	\$15,780	\$68	\$23,609	\$89,212	465%	> 500%	278%
	27700 Student Transportation; Contracted Transportation Services	\$981,742	\$1,139,816	\$1,261,014	\$1,257,631	28%	10%	0%
	27900 Student Transportation; Other Student Transportation Services	\$35,703	\$30,081	\$40		-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training		\$3,193	\$2,673	\$1,553		-51%	-42%
	31100 Food Services Operations; Service Area Direction	\$25,122	\$34,491	\$40,034	\$44,845	79%	30%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$260,938	\$282,071	\$440,258	\$469,827	80%	67%	7%
	31900 Other Food Services	\$370,574	\$410,247	\$481,450	\$547,437	48%	33%	14%
Overhead and Operational Total		\$3,920,941	\$5,176,656	\$5,771,608	\$6,547,510	67%	26%	13%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$2,722	\$3,189	\$1,846	\$16,951	> 500%	432%	> 500%
	33200 Community Recreation	\$3,501				-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	33300 Civic Services		\$517	\$800	\$157		-70%	-80%
	33400 Athletic Coaches		\$78,104	\$164,914	\$181,863		133%	10%
	33500 Welfare Activities Services			-\$350				
	33940 Child Care Services	\$130	\$590			-100%	-100%	
	33990 Other Community Services; Other		\$46,553				-100%	
	40100 Facilities Acquisition and Construction; Service Area Direction		-\$56,622					
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,355,580	\$1,483			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$58,551	\$19,146	\$25,573	\$91,921	57%	380%	259%
	44000 Facilities Acquisition and Construction; Educational Specifications Development			\$26,888	\$72,900			171%
	45100 Building Acquisition, Construction and Improvements	\$1,193,665	\$1,544,607	\$216,166	\$1,719,553	44%	11%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$462,723	\$462,723			0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$16,120	\$10,142	\$33,413	\$57,758	258%	469%	73%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment			\$90,575	\$77,881			-14%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment		\$151,477	\$233,834	\$77,538		-49%	-67%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$136,982	\$178,840	\$140,623	\$903,256	> 500%	405%	> 500%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction			\$336,862				-100%
	51100 Debt Services; Principal on Debt; Bonds	\$95,000	\$399,650	\$105,000	\$110,000	16%	-72%	5%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes				\$85,000			
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$2,000		\$2,070		3%	
	52100 Debt Services; Interest on Debt; Bonds	\$9,381	\$16,075	\$28,850	\$24,227	158%	51%	-16%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,717	\$638,291	\$112,991	\$5,349	-75%	-99%	-95%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes				\$98,237			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$963,000	\$963,000	0%	0%	0%
	54200 Common School Fund; Principal	\$75,187				-100%		
	59100 Other Debt Services Obligations; Registrars Fee			\$400	\$1,850			363%
Nonoperational Total		\$3,931,536	\$3,997,041	\$2,944,106	\$4,952,236	26%	24%	68%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$166,811	\$206,109					
	26492 2007 Account Code - Social Security	\$794,047	\$905,724					
	26493 2007 Account Code - Workmen's Compensation	\$1,665						
	26494 2007 Account Code - Group Insurance	\$733,676	\$1,180,851					
	26496 2007 Account Code - Unemployment Compensation	\$3,639	\$13,110					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$121,444	\$153,263					
Prorated By Fund Total		\$1,821,282	\$2,459,056					