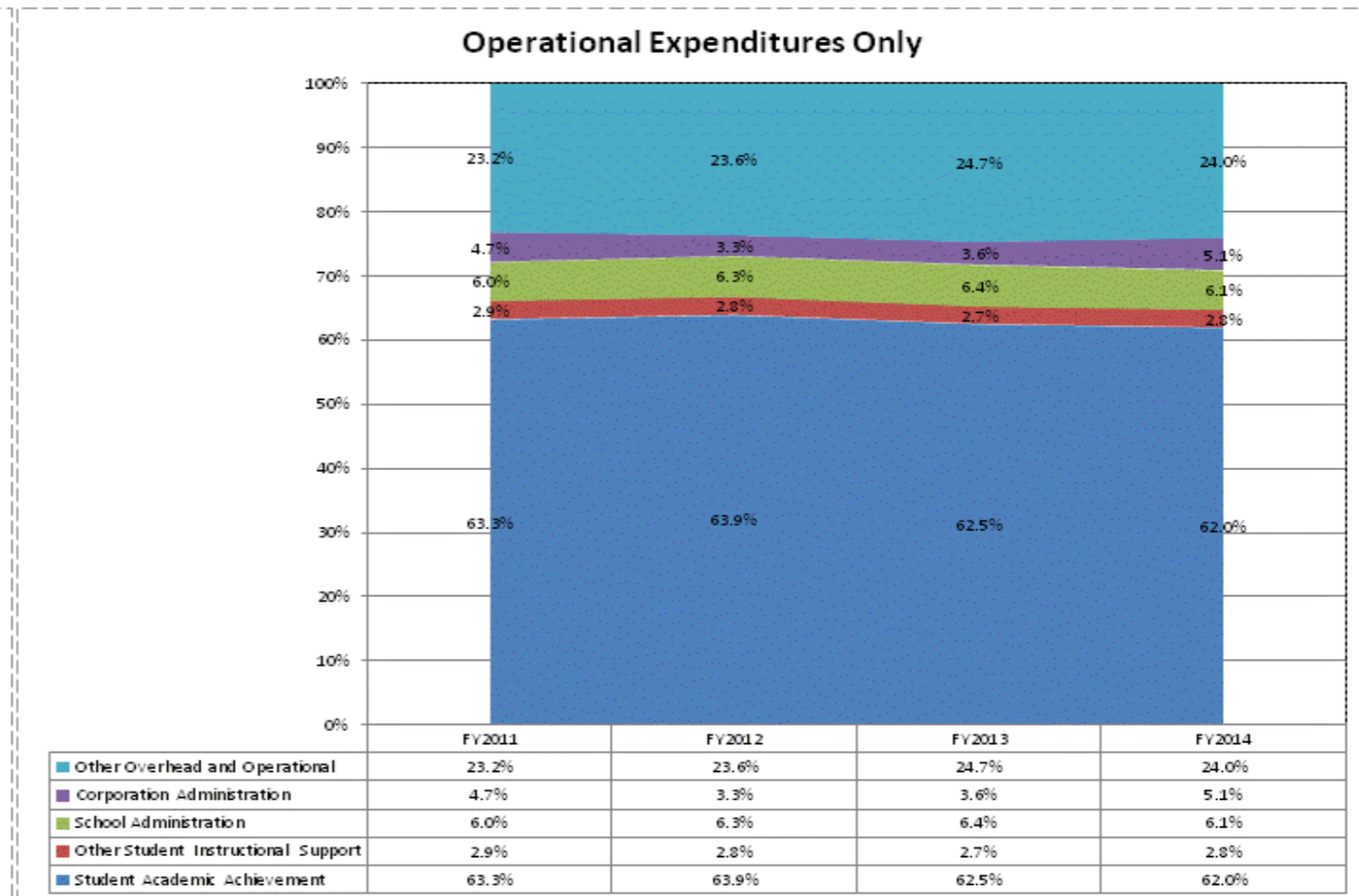
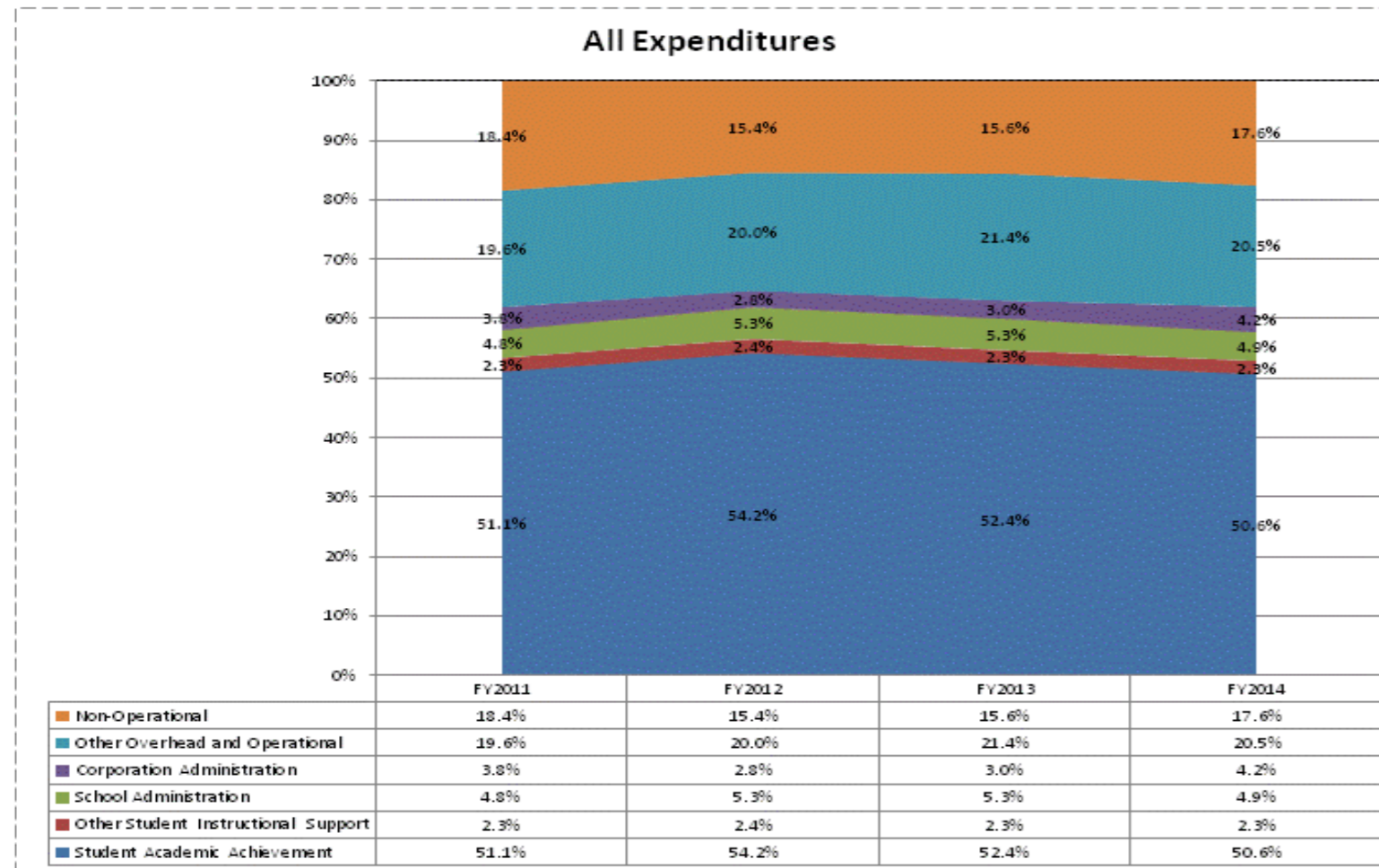


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownstown Cnt Com Sch Corp (3695)

Brownstown Cnt Com Sch Corp (3695)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,557,167	52.4%	\$8,324,889	50.6%
Student Instructional Support		\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,240,424	7.6%	\$1,184,249	7.2%
Overhead and Operational		\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,986,237	24.4%	\$4,047,030	24.6%
Nonoperational		\$1,890,490	12.6%	\$2,609,534	16.8%	\$2,538,734	15.6%	\$2,885,973	17.6%
Grand Total		\$15,016,745		\$15,504,493		\$16,322,562		\$16,442,141	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	63.0%	59.0%	60.0%	57.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownstown Cnt Com Sch Corp (3695)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$419,020	\$339,558	N/A	N/A	-19%
11100 Regular Programs; Elementary	\$2,348,414	\$2,909,784	\$2,444,909	\$2,407,483	3%	-17%	-2%
11200 Regular Programs; Middle/Junior High	\$1,243,821	\$1,564,414	\$1,488,061	\$1,385,925	11%	-11%	-7%
11300 Regular Programs; High School	\$1,422,282	\$1,838,864	\$2,004,298	\$1,905,595	34%	4%	-5%
11410 Vocational Education; Agriculture A	\$77,133	\$90,944	\$104,826	\$100,444	30%	10%	-4%
11450 Vocational Education; Consumer and Homemaking	\$121,376	\$72,963	\$91,639	\$37,436	-69%	-49%	-59%
11480 Vocational Education; Industrial Education A	\$62,998	\$83,561	\$120,170	\$103,524	64%	24%	-14%
11520 Vocational Education; Area School Participation	\$33,488	\$15,726	\$63,458	\$61,307	83%	290%	-3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$15,911	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$145,189	\$146,314	\$245,612	\$183,545	26%	25%	-25%
12210 Mental Disabilities; Mild Mental Disabilities	\$241,604	\$337,967	\$567,506	\$557,396	131%	65%	-2%
12350 Physical Impairment; Homebound	\$357	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$82,125	\$94,193	\$150,758	\$156,347	90%	66%	4%
12520 Culturally Different; Compensatory	\$19,217	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$55,623	\$73,550	\$84,220	\$82,276	48%	12%	-2%
12710 Equal Opportunity At Risk	\$943	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$53,601	\$28,213	\$75,458	\$75,236	40%	167%	0%
12900 Other Special Programs	\$0	\$1,109	\$328	\$0	N/A	-100%	-100%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$22,814	\$27,227	\$969	\$0	-100%	-100%	-100%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,309	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$35,202	\$32,118	\$23,269	\$31,105	-12%	-3%	34%
16100 Remediation Testing	\$61,599	\$71,581	\$69,578	\$76,162	24%	6%	9%
16200 Preventive Remediation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$199,428	\$211,539	\$87,191	\$340,007	70%	61%	290%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$8,700	\$13,000	N/A	N/A	49%
22110 Improvement of Instruction; Service Area Direction	\$1,713	\$725	\$3,000	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$94,689	\$110,487	\$69,398	\$79,867	-16%	-28%	15%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$70,124	\$31,138	N/A	N/A	-56%
22220 Library/Media Services; School Library	\$117,276	\$173,134	\$188,876	\$178,013	52%	3%	-6%
22230 Library/Media Services; Audiovisual	\$2,065	\$2,471	\$430	\$1,632	-21%	-34%	280%
22250 Library/Media Services; Computer Assisted Instruction Services	\$3,492	\$39,057	\$49,879	\$26,973	> 500%	-31%	-46%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$21,493	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$45,494	\$0	N/A	N/A	-100%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,282	\$166,491	\$79,997	\$113,517	-23%	-32%	42%
26497 2007 Account Code - Teachers Retirement Fund	\$374,567	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,970,606	\$8,092,431	\$8,557,167	\$8,324,889	19%	3%	-3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$27,946	\$33,142	\$153	\$155	-99%	-100%	1%
21130 Attendance and Social Work Services; Social Work Services	\$2,853	\$700	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$204,035	\$247,413	\$264,770	\$269,889	32%	9%	2%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$82,086	\$96,757	\$105,546	\$103,556	26%	7%	-2%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$512,786	\$676,456	\$869,956	\$810,649	58%	20%	-7%
Student Instructional Support Total	\$829,705	\$1,054,468	\$1,240,424	\$1,184,249	43%	12%	-5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,772	\$21,821	\$19,927	\$18,768	0%	-14%	-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownstown Cnt Com Sch Corp (3695)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23120 Board of Education; Service Area Assistants	\$233,225	\$27,176	\$37,122	\$38,507	-83%	42%	4%
23150 Board of Education; Legal Services	-\$3,249	\$79	\$0	\$0	N/A	-100%	N/A
23190 Board of Education; Other Governing Body Services	\$8,788	\$11,571	\$15,319	\$17,190	96%	49%	12%
23210 Executive Administration; Office of The Superintendent	\$131,907	\$163,467	\$192,033	\$380,991	189%	133%	98%
23220 Executive Administration; Community Relations	\$2,291	\$1,952	\$2,114	\$465	-80%	-76%	-78%
23230 Executive Administration; Staff Relations and Negotiations	\$1,722	\$1,315	\$0	\$1,148	-33%	-13%	N/A
23290 Executive Administration; Other Executive Administration Services	\$2,927	\$25,662	\$42,771	\$29,165	> 500%	14%	-32%
25110 Fiscal Services; Office of The Business Manager	\$0	\$104,180	\$121,452	\$140,575	N/A	35%	16%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$21,685	\$604	\$1,873	N/A	-91%	210%
25150 Fiscal Services; Payroll Services	\$0	\$44,207	\$50,056	\$49,106	N/A	11%	-2%
25191 Other Fiscal Services; Refund of Revenue	\$6,400	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$5	\$20	\$23	\$27	447%	37%	21%
25750 Personnel Services; Health Services	\$1,410	\$21,371	\$7,729	\$4,545	222%	-79%	-41%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$1,077	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$59,549	\$67,710	\$67,824	N/A	14%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,150,191	\$1,161,934	\$1,116,045	\$1,110,362	-3%	-4%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,664	\$19,022	\$3,119	\$4,227	-25%	-78%	36%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$137,779	\$217,769	\$237,666	\$232,806	69%	7%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,594	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$2,425	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$16,700	\$10,023	\$7,496	\$4,677	-72%	-53%	-38%
26700 Operation and Maintenance of Plant Services; Insurance	\$83,139	\$63,725	\$107,531	\$77,750	-6%	22%	-28%
27010 Student Transportation; Service Area Direction	\$0	\$49,164	\$54,127	\$51,949	N/A	6%	-4%
27100 Student Transportation; Vehicle Operation	\$419,420	\$477,627	\$560,315	\$563,113	34%	18%	0%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$1,856	\$5,809	N/A	N/A	213%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$183,652	\$238,439	\$271,168	\$302,794	65%	27%	12%
27400 Student Transportation; Purchase of School Buses	\$286,889	\$217,500	\$157,828	\$156,136	-46%	-28%	-1%
27500 Student Transportation; Insurance on Buses	\$24,311	\$18,510	\$33,787	\$35,562	46%	92%	5%
27700 Student Transportation; Contracted Transportation Services	\$11,150	\$13,478	\$12,028	\$14,076	26%	4%	17%
31200 Food Services Operations; Food Preparation and Dispensing	\$184,595	\$299,287	\$378,791	\$547,892	197%	83%	45%
31400 Food Services Operations; Food Purchases	\$311,506	\$444,397	\$450,084	\$176,108	-43%	-60%	-61%
31900 Other Food Services	\$18,751	\$12,054	\$37,538	\$13,588	-28%	13%	-64%
Overhead and Operational Total	\$3,241,963	\$3,748,060	\$3,986,237	\$4,047,030	25%	8%	2%
Nonoperational							
33200 Community Recreation	\$2,586	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$104,523	\$123,695	\$234,957	\$230,515	121%	86%	-2%
33990 Other Community Services; Other	\$0	\$0	\$594	\$0	N/A	N/A	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$7,399	\$3,148	\$49,941	\$13,093	77%	316%	-74%
43000 Facilities Acquisition and Construction; Professional Services	\$29,548	\$85,343	\$96,847	\$412,516	> 500%	383%	326%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$80,694	\$272,386	\$223,916	\$174,138	116%	-36%	-22%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$78,520	\$78,520	\$78,520	N/A	0%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$49,061	\$52,577	\$69,728	\$40,244	-18%	-23%	-42%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,440	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,916	\$493,272	\$254,070	\$453,714	354%	-8%	79%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,750	\$31,736	\$20,919	\$70,246	451%	121%	236%
51100 Debt Services; Principal on Debt; Bonds	\$440,000	\$1,015,000	\$1,225,000	\$1,195,000	172%	18%	-2%
52100 Debt Services; Interest on Debt; Bonds	\$511,898	\$441,241	\$234,541	\$168,021	-67%	-62%	-28%
52200 Debt Services; Interest on Debt; Temporary Loans	\$15,500	\$8,115	\$0	\$1,841	-88%	-77%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$502,500	\$0	\$15,000	\$30,435	-94%	N/A	103%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$33,000	\$16,565	N/A	N/A	-50%

School Corporation Expenditures by Expenditure Type
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Brownstown Cnt Com Sch Corp (3695)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
60700 Nonprogramed Charges; Scholarships	\$0	\$4,500	\$1,700	\$1,125	N/A	-75%	-34%
Nonoperational Total	\$1,860,815	\$2,609,534	\$2,538,734	\$2,885,973	55%	11%	14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$86,217	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$649,414	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$18,542	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,267,280	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,670	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$82,533	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,113,656	\$0	\$0	\$0	N/A	N/A	N/A