

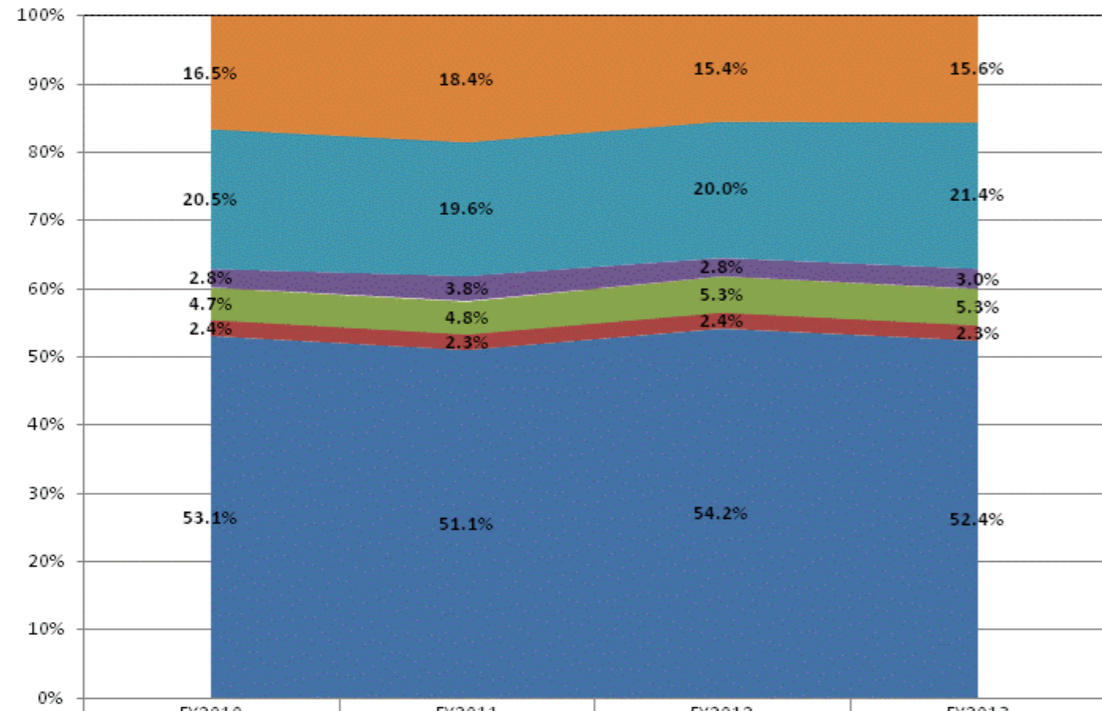
**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Brownstown Cnt Com Sch Corp (3695)**

**Brownstown Cnt Com Sch Corp (3695)**

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,447,878	54.2%	\$8,557,167	52.4%
Student Instructional Support	\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,203,726	7.7%	\$1,240,424	7.6%
Overhead and Operational	\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,543,035	22.7%	\$3,986,237	24.4%
Nonoperational	\$1,890,490	12.6%	\$2,609,534	16.8%	\$2,399,614	15.4%	\$2,538,734	15.6%
<b>Grand Total</b>	<b>\$15,016,745</b>		<b>\$15,504,493</b>		<b>\$15,594,253</b>		<b>\$16,322,562</b>	

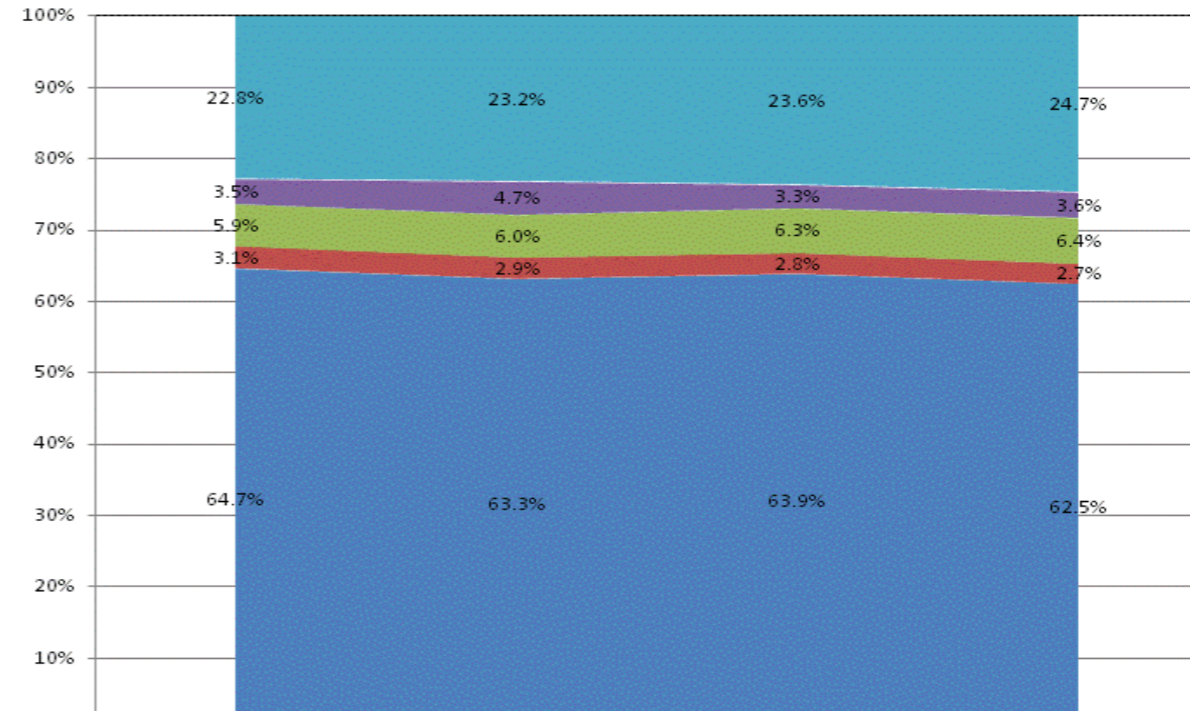
	FY 2006	FY 2009	FY 2012	FY 2013
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>63.0%</b>	<b>59.0%</b>	<b>61.9%</b>	<b>60.0%</b>

**All Expenditures**



	FY2010	FY2011	FY2012	FY2013
Non-Operational	16.5%	18.4%	15.4%	15.6%
Other Overhead and Operational	20.5%	19.6%	20.0%	21.4%
Corporation Administration	2.8%	3.8%	2.8%	3.0%
School Administration	4.7%	4.8%	5.3%	5.3%
Other Student Instructional Support	2.4%	2.3%	2.4%	2.3%
Student Academic Achievement	53.1%	51.1%	54.2%	52.4%

**Operational Expenditures Only**



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.8%	23.2%	23.6%	24.7%
Corporation Administration	3.5%	4.7%	3.3%	3.6%
School Administration	5.9%	6.0%	6.3%	6.4%
Other Student Instructional Support	3.1%	2.9%	2.8%	2.7%
Student Academic Achievement	64.7%	63.3%	63.9%	62.5%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Brownstown Cnt Com Sch Corp (3695)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$152,538	\$419,020	N/A	N/A	175%
11100 Regular Programs; Elementary	\$2,348,414	\$2,909,784	\$2,576,652	\$2,444,909	4%	-16%	-5%
11200 Regular Programs; Middle/Junior High	\$1,243,821	\$1,564,414	\$1,438,688	\$1,488,061	20%	-5%	3%
11300 Regular Programs; High School	\$1,422,282	\$1,838,864	\$1,953,150	\$2,004,298	41%	9%	3%
11410 Vocational Education; Agriculture A	\$77,133	\$90,944	\$99,328	\$104,826	36%	15%	6%
11450 Vocational Education; Consumer and Homemaking	\$121,376	\$72,963	\$75,892	\$91,639	-25%	26%	21%
11480 Vocational Education; Industrial Education A	\$62,998	\$83,561	\$85,135	\$120,170	91%	44%	41%
11520 Vocational Education; Area School Participation	\$33,488	\$15,726	\$42,593	\$63,458	89%	304%	49%
12110 Gifted And Talented; Gifted and Talented	\$145,189	\$146,314	\$191,784	\$245,612	69%	68%	28%
12210 Mental Disabilities; Mild Mental Disabilities	\$241,604	\$337,967	\$510,769	\$567,506	135%	68%	11%
12350 Physical Impairment; Homebound	\$357	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$82,125	\$94,193	\$140,038	\$150,758	84%	60%	8%
12520 Culturally Different; Compensatory	\$19,217	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$55,623	\$73,550	\$81,046	\$84,220	51%	15%	4%
12710 Equal Opportunity At Risk	\$943	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$53,601	\$28,213	\$69,748	\$75,458	41%	167%	8%
12900 Other Special Programs	\$0	\$1,109	\$1,771	\$328	N/A	-70%	-82%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$22,814	\$27,227	\$959	\$969	-96%	-96%	1%
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	\$21,498	\$23,269	-34%	-28%	8%
16100 Remediation Testing	\$61,599	\$71,581	\$75,862	\$69,578	13%	-3%	-8%
16200 Preventive Remediation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$199,428	\$211,539	\$320,238	\$87,191	-56%	-59%	-73%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$8,700	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,713	\$725	\$0	\$3,000	75%	314%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$94,689	\$110,487	\$104,219	\$69,398	-27%	-37%	-33%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$55,300	\$70,124	N/A	N/A	27%
22220 Library/Media Services; School Library	\$117,276	\$173,134	\$173,986	\$188,876	61%	9%	9%
22230 Library/Media Services; Audiovisual	\$2,065	\$2,471	\$2,245	\$430	-79%	-83%	-81%
22250 Library/Media Services; Computer Assisted Instruction Services	\$3,492	\$39,057	\$36,990	\$49,879	> 500%	28%	35%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$26,069	\$45,494	N/A	N/A	75%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,282	\$166,491	\$211,383	\$79,997	-46%	-52%	-62%
26497 2007 Account Code - Teachers Retirement Fund	\$374,567	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,970,606</b>	<b>\$8,092,431</b>	<b>\$8,447,878</b>	<b>\$8,557,167</b>	<b>23%</b>	<b>6%</b>	<b>1%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$27,946	\$33,142	\$153	\$153	-99%	-100%	0%
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	\$279,613	\$264,770	30%	7%	-5%
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	\$94,690	\$105,546	29%	9%	11%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$1,020	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$512,786	\$676,456	\$828,250	\$869,956	70%	29%	5%
<b>Student Instructional Support Total</b>	<b>\$829,705</b>	<b>\$1,054,468</b>	<b>\$1,203,726</b>	<b>\$1,240,424</b>	<b>50%</b>	<b>18%</b>	<b>3%</b>
<b>Overhead and Operational</b>							

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Brownstown Cnt Com Sch Corp (3695)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
23110 Board of Education; Service Area Direction	\$18,772	\$21,821	\$16,696	\$19,927	6%	-9%	19%
23120 Board of Education; Service Area Assistants	\$233,225	\$27,176	\$28,140	\$37,122	-84%	37%	32%
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	\$15,914	\$15,319	74%	32%	-4%
23210 Executive Administration; Office of The Superintendent	\$131,907	\$163,467	\$173,153	\$192,033	46%	17%	11%
23220 Executive Administration; Community Relations	\$2,291	\$1,952	\$1,159	\$2,114	-8%	8%	82%
23230 Executive Administration; Staff Relations and Negotiations	\$1,722	\$1,315	\$1,210	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$2,927	\$25,662	\$0	\$42,771	> 500%	67%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$104,180	\$113,739	\$121,452	N/A	17%	7%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$21,685	\$27,360	\$604	N/A	-97%	-98%
25150 Fiscal Services; Payroll Services	\$0	\$44,207	\$47,633	\$50,056	N/A	13%	5%
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	\$30	\$23	351%	13%	-25%
25750 Personnel Services; Health Services	\$1,410	\$21,371	\$5,215	\$7,729	448%	-64%	48%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$1,077	\$1,590	\$0	N/A	-100%	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$59,549	\$63,693	\$67,710	N/A	14%	6%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,150,191	\$1,161,934	\$1,033,884	\$1,116,045	-3%	-4%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,664	\$19,022	\$8,836	\$3,119	-45%	-84%	-65%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$137,779	\$217,769	\$229,660	\$237,666	72%	9%	3%
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	\$9,141	\$7,496	-55%	-25%	-18%
26700 Operation and Maintenance of Plant Services; Insurance	\$83,139	\$63,725	\$77,877	\$107,531	29%	69%	38%
27010 Student Transportation; Service Area Direction	\$0	\$49,164	\$51,140	\$54,127	N/A	10%	6%
27100 Student Transportation; Vehicle Operation	\$419,420	\$477,627	\$522,571	\$560,315	34%	17%	7%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$2,457	\$1,856	N/A	N/A	-24%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$183,652	\$238,439	\$301,120	\$271,168	48%	14%	-10%
27400 Student Transportation; Purchase of School Buses	\$286,889	\$217,500	\$4,112	\$157,828	-45%	-27%	> 500%
27500 Student Transportation; Insurance on Buses	\$24,311	\$18,510	\$30,508	\$33,787	39%	83%	11%
27700 Student Transportation; Contracted Transportation Services	\$11,150	\$13,478	\$15,156	\$12,028	8%	-11%	-21%
31200 Food Services Operations; Food Preparation and Dispensing	\$184,595	\$299,287	\$338,947	\$378,791	105%	27%	12%
31400 Food Services Operations; Food Purchases	\$311,506	\$444,397	\$394,608	\$450,084	44%	1%	14%
31900 Other Food Services	\$18,751	\$12,054	\$27,487	\$37,538	100%	211%	37%
<b>Overhead and Operational Total</b>	<b>\$3,241,963</b>	<b>\$3,748,060</b>	<b>\$3,543,035</b>	<b>\$3,986,237</b>	<b>23%</b>	<b>6%</b>	<b>13%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$2,586	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$104,523	\$123,695	\$164,793	\$234,957	125%	90%	43%
33990 Other Community Services; Other	\$0	\$0	\$0	\$594	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$7,399	\$3,148	\$74,825	\$49,941	> 500%	> 500%	-33%
43000 Facilities Acquisition and Construction; Professional Services	\$29,548	\$85,343	\$47,253	\$96,847	228%	13%	105%
45100 Building Acquisition, Construction and Improvements	\$80,694	\$272,386	\$337,150	\$223,916	177%	-18%	-34%
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	\$40,640	\$69,728	42%	33%	72%
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	\$136,384	\$254,070	154%	-48%	86%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,750	\$31,736	\$20,771	\$20,919	64%	-34%	1%
51100 Debt Services; Principal on Debt; Bonds	\$440,000	\$1,015,000	\$1,175,000	\$1,225,000	178%	21%	4%
52100 Debt Services; Interest on Debt; Bonds	\$511,898	\$441,241	\$288,075	\$234,541	-54%	-47%	-19%
52200 Debt Services; Interest on Debt; Temporary Loans	\$15,500	\$8,115	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$502,500	\$0	\$0	\$15,000	-97%	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Brownstown Cnt Com Sch Corp (3695)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$34,000	\$33,000	N/A	N/A	-3%
60700 Nonprogramed Charges; Scholarships	\$0	\$4,500	\$2,202	\$1,700	N/A	-62%	-23%
<b>Nonoperational Total</b>	<b>\$1,860,815</b>	<b>\$2,609,534</b>	<b>\$2,399,614</b>	<b>\$2,538,734</b>	<b>36%</b>	<b>-3%</b>	<b>6%</b>
<b>Prorated By Fund</b>							
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
<b>Prorated By Fund Total</b>	<b>\$2,113,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>