

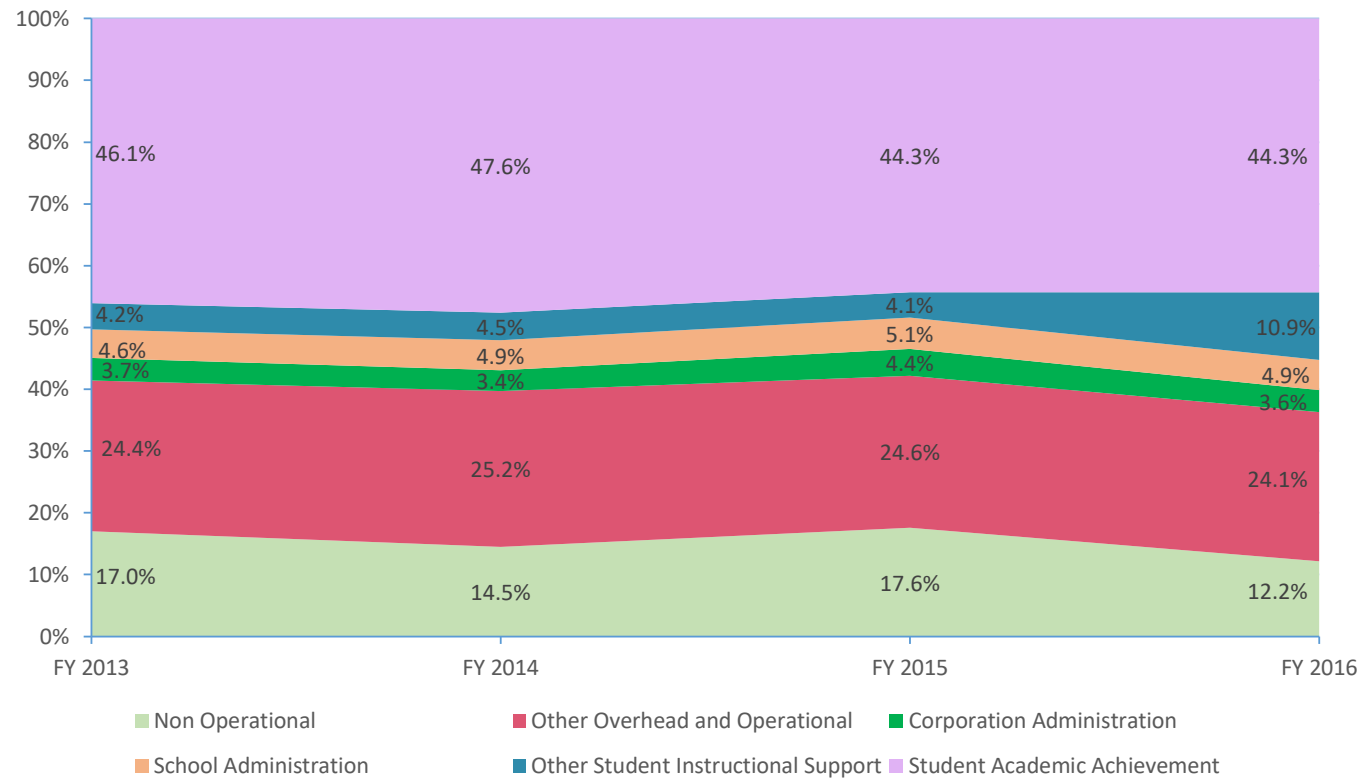
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Brown County School Corporation (670)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$11,494,831	48.8%	\$11,926,183	49.6%	\$11,958,604	46.1%	\$12,078,433	47.6%	\$11,803,111	44.3%	\$12,273,481	44.3%
Student Instructional Support	\$2,483,236	10.5%	\$2,262,466	9.4%	\$2,302,612	8.9%	\$2,366,250	9.3%	\$2,444,556	9.2%	\$4,383,690	15.8%
<b>Total</b>	<b>\$13,978,067</b>	<b>59.3%</b>	<b>\$14,188,649</b>	<b>59.0%</b>	<b>\$14,261,216</b>	<b>54.9%</b>	<b>\$14,444,683</b>	<b>56.9%</b>	<b>\$14,247,668</b>	<b>53.5%</b>	<b>\$16,657,171</b>	<b>60.1%</b>

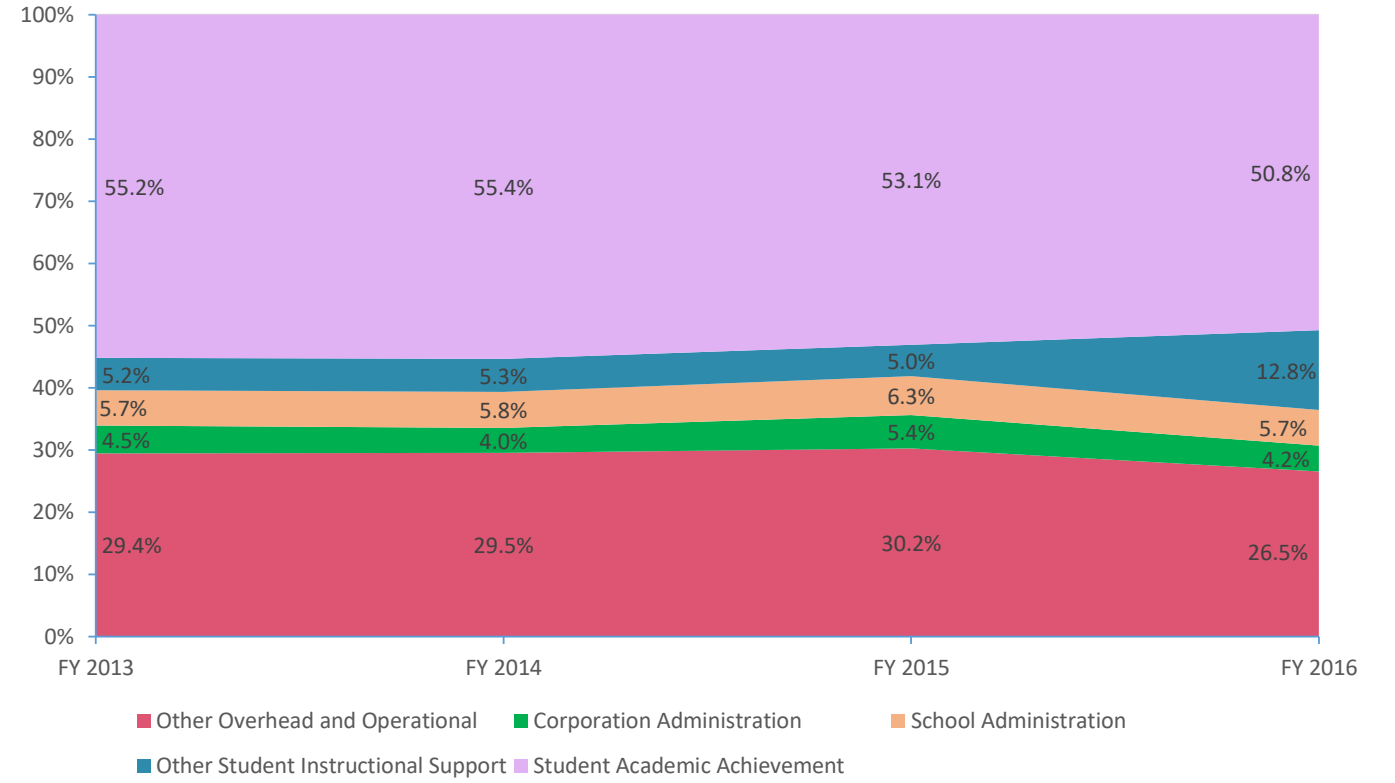
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,575,020	23.7%	\$6,112,516	25.4%	\$7,283,621	28.1%	\$7,253,385	28.6%	\$7,711,708	28.9%	\$7,672,945	27.7%
Non Operational	\$4,015,586	17.0%	\$3,729,566	15.5%	\$4,416,939	17.0%	\$3,676,158	14.5%	\$4,686,284	17.6%	\$3,368,696	12.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$9,590,606</b>	<b>40.7%</b>	<b>\$9,842,082</b>	<b>41.0%</b>	<b>\$11,700,560</b>	<b>45.1%</b>	<b>\$10,929,543</b>	<b>43.1%</b>	<b>\$12,397,992</b>	<b>46.5%</b>	<b>\$11,041,641</b>	<b>39.9%</b>

<b>Grand Total</b>	<b>\$23,568,673</b>		<b>\$24,030,731</b>		<b>\$25,961,775</b>		<b>\$25,374,227</b>		<b>\$26,645,660</b>		<b>\$27,698,812</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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**Brown County School Corporation (670)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$42,693	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$16,060	\$218,535	\$285,381	\$289,637	1703.5%	32.5%	1.5%
11100	Regular Programs	Elementary	\$3,285,403	\$4,282,960	\$3,560,801	\$3,741,609	13.9%	-12.6%	5.1%
11200	Regular Programs	Middle/Junior High	\$967,389	\$1,299,657	\$1,345,451	\$1,210,710	25.2%	-6.8%	-10.0%
11300	Regular Programs	High School	\$1,919,925	\$2,475,467	\$2,519,864	\$2,657,332	38.4%	7.3%	5.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$68,790	\$36,867	\$27,482	NA	-60.0%	-25.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$152,947	\$69,003	\$0	\$0	-100.0%	-100.0%	NA
11480	Regular Programs	Vocational Education - Industrial Education A	\$58,747	\$88,497	\$76,239	\$88,177	50.1%	-0.4%	15.7%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$104	\$0	\$0	NA	-100.0%	NA
11610	Regular Programs	Alternative Education Programs - Elementary	\$18,107	\$0	\$0	\$0	-100.0%	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$31,269	\$0	NA	NA	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$55,647	\$107,099	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$27,179	\$39,294	NA	NA	44.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$857,495	\$1,392,933	\$1,846,527	\$1,849,998	115.7%	32.8%	0.2%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$1,000	\$0	\$0	\$13,965	1296.5%	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$11,526	\$45,165	\$62,607	\$73,369	536.5%	62.4%	17.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$390	\$547	\$0	\$0	-100.0%	-100.0%	NA
12420	Special Programs	Emotional Disabilities - All Others	\$678	\$0	\$0	\$0	-100.0%	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$2,582	\$2,721	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$37,805	\$0	\$394,865	\$397,243	950.8%	NA	0.6%
12810	Special Programs	Special Education Preschool	\$122,954	\$128,939	\$154,324	\$144,925	17.9%	12.4%	-6.1%
12900	Special Programs	Other Special Programs	\$45,120	\$1,580	\$3,160	\$3,220	-92.9%	103.8%	1.9%
13100	Adult/Continuing Education Programs	Instruction	(\$31,835)	\$175,245	\$11,969	\$0	100.0%	-100.0%	-100.0%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$0	\$54,380	\$8,370	\$7,230	NA	-86.7%	-13.6%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$48,301	\$0	\$279,340	\$272,140	463.4%	NA	-2.6%
14100	Summer School Programs	Elementary	\$30,234	\$214,178	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$2,764	\$151,126	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$20,981	\$39,245	\$27,131	\$38,963	85.7%	-0.7%	43.6%
15100	Enrichment Programs	Non-Credit	\$0	\$9,096	\$0	\$0	NA	-100.0%	NA
16100	Remediation	Remediation Testing	\$116,268	\$62,450	\$46,949	\$47,610	-59.1%	-23.8%	1.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$78,610	\$116,523	\$159,510	NA	102.9%	36.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$159,081	\$43,049	\$58,755	\$33,689	-78.8%	-21.7%	-42.7%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$95,223	\$91,278	NA	NA	-4.1%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$6,752	\$760	\$71,864	NA	964.3%	9355.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$14,261	\$29,775	\$12,187	\$26,205	83.8%	-12.0%	115.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$113,416	\$97,899	\$96,389	\$98,576	-13.1%	0.7%	2.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$69,941	\$45,962	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$488,447	\$24,609	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$132,320	\$6,436	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$191,945	\$229,425	\$5,381	\$5,066	-97.4%	-97.8%	-5.8%
22230	Instruction	Library/Media Services - Audiovisual	\$847	\$0	\$0	\$0	-100.0%	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$127,168	\$107,262	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$482,416	\$474,689	NA	NA	-1.6%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$77,442	\$119,998	NA	NA	55.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$52,713	\$32,867	\$0	\$0	-100.0%	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$18,073	\$0	\$0	NA	-100.0%	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$256	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$182,213	\$317,488	\$139,740	\$247,008	35.6%	-22.2%	76.8%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$15,659	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$564,094	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$9,852,593</b>	<b>\$11,926,183</b>	<b>\$11,803,111</b>	<b>\$12,273,481</b>	<b>24.6%</b>	<b>2.9%</b>	<b>4.0%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$1,789	\$0	\$0	NA	-100.0%	NA

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					2006 to 2016	2009 to 2016	2015 to 2016		
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$285	\$1,450	\$0	\$0	-100.0%	-100.0%	NA
21210	Students	Guidance Services - Service Area Direction	\$0	\$7,000	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$390,738	\$309,209	\$314,120	\$313,067	-19.9%	1.2%	-0.3%
21290	Students	Guidance Services - Other Guidance Services	\$73,921	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$0	\$0	\$0	\$1,902,424	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$68,109	\$100,070	\$101,032	\$110,270	61.9%	10.2%	9.1%
21390	Students	Health Services - Other Health Services	\$85,378	\$95,097	\$148,687	\$157,725	84.7%	65.9%	6.1%
21420	Students	Psychological Services - Psychological Testing	\$320,655	\$80,595	\$100,633	\$102,320	-68.1%	27.0%	1.7%
21490	Students	Psychological Services - Other Psychological Services	\$0	\$2,981	\$0	\$0	NA	-100.0%	NA
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$191,138	\$253,874	\$211,132	\$232,642	21.7%	-8.4%	10.2%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$71,263	\$71,621	\$72,029	NA	1.1%	0.6%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$7,147	\$6,317	NA	NA	-11.6%
21810	Students	Special Ed. Administration - Service Area Direction	\$91,035	\$123,801	\$136,819	\$132,980	46.1%	7.4%	-2.8%
24100	School Administration	Office of The Principal	\$862,066	\$1,215,338	\$1,353,365	\$1,353,916	57.1%	11.4%	0.0%
<b>Student Instructional Support Total</b>			<b>\$2,083,326</b>	<b>\$2,262,466</b>	<b>\$2,444,556</b>	<b>\$4,383,690</b>	<b>110.4%</b>	<b>93.8%</b>	<b>79.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$27,228	\$57,116	\$58,220	\$42,049	54.4%	-26.4%	-27.8%
23150	General Administration	Board of Education - Legal Services	\$17,567	\$21,953	\$1,226	\$25,073	42.7%	14.2%	1944.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,596	\$1,787	\$3,547	\$3,209	101.1%	79.5%	-9.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$13,879	\$7,296	\$12,133	\$10,981	-20.9%	50.5%	-9.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$356,533	\$343,262	\$501,110	\$520,567	46.0%	51.7%	3.9%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$3,000	\$5,486	NA	NA	82.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$5,761	\$27	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$8,905	\$116	\$4,318	NA	-51.5%	3623.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$17,308	\$77,698	\$87,203	\$89,371	416.4%	15.0%	2.5%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$3,294	\$1,211	\$2,604	\$2,287	-30.6%	89.0%	-12.2%
25150	Central Services	Fiscal Services - Payroll Services	\$58,074	\$95,420	\$105,068	\$100,440	73.0%	5.3%	-4.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$3,709	\$2,709	\$1,829	\$23,957	545.9%	784.4%	1209.6%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$516	\$3,014	\$1,553	\$2,970	475.7%	-1.4%	91.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$11,072	\$13,963	\$9,402	\$10,672	-3.6%	-23.6%	13.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$95	\$225	NA	NA	136.8%
25199	Central Services	Fiscal Services - Other - Other	\$265	\$11,746	\$199	\$0	-100.0%	-100.0%	-100.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$2,064	\$0	\$0	\$0	-100.0%	NA	NA
25600	Central Services	Public Information Services	\$255	\$0	\$0	\$0	-100.0%	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$5,000	\$0	\$0	\$0	-100.0%	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$110,088	\$207,917	\$45,000	NA	-59.1%	-78.4%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$3,018	\$2,919	\$1,943	NA	-35.6%	-33.4%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$0	\$1,000	\$2,000	NA	NA	100.0%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$2,000	\$4,000	NA	NA	100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$9,776	\$110,606	\$72,912	NA	645.8%	-34.1%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$4,908	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$2,699	\$13,388	NA	NA	396.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$45,436	\$1,084	NA	NA	-97.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$52	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,440,525	\$1,811,441	\$1,535,871	\$1,546,014	7.3%	-14.7%	0.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$37,729	\$41,057	\$0	\$0	-100.0%	-100.0%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$170,193	\$248,054	\$670,365	\$376,755	121.4%	51.9%	-43.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,725	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$8,364	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$120	\$16,189	\$49,059	NA	40782.3%	203.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$326,893	\$194,167	\$269,696	\$192,619	-41.1%	-0.8%	-28.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$175,883	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$344,723	\$505,657	\$728,653	\$816,639	136.9%	61.5%	12.1%
27100	Student Transportation	Vehicle Operation	\$0	\$5,074	\$8,585	\$64,335	NA	1167.8%	649.4%

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27200 Student Transportation Monitoring Services	\$3,871	\$0	\$67,249	\$78,033	1915.8%	NA	16.0%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$152,367	\$158,041	\$202,642	\$222,923	46.3%	41.1%	10.0%				
27400 Student Transportation Purchase of School Buses	\$89,245	\$117,875	\$0	\$371,992	316.8%	215.6%	NA				
27500 Student Transportation Insurance on Buses	\$68	\$0	\$222,799	\$255,177	375160.8%	NA	14.5%				
27700 Student Transportation Contracted Transportation Services	\$1,139,816	\$1,262,305	\$1,766,343	\$1,688,158	48.1%	33.7%	-4.4%				
27900 Student Transportation Other Student Transportation Services	\$30,081	\$0	\$0	\$0	-100.0%	NA	NA				
27910 Student Transportation Bus Driver Training	\$3,193	\$3,401	\$6,804	\$645	-79.8%	-81.0%	-90.5%				
31100 Food Services Operations Service Area Direction	\$34,491	\$51,379	\$60,106	\$59,444	72.3%	15.7%	-1.1%				
31200 Food Services Operations Food Preparation and Dispensing	\$282,071	\$445,360	\$468,159	\$462,922	64.1%	3.9%	-1.1%				
31900 Food Services Operations Other Food Services	\$410,247	\$499,595	\$528,365	\$501,389	22.2%	0.4%	-5.1%				
<b>Overhead and Operational Total</b>					<b>\$5,176,656</b>	<b>\$6,112,516</b>	<b>\$7,711,708</b>	<b>\$7,672,945</b>	<b>48.2%</b>	<b>25.5%</b>	<b>-0.5%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$3,189	\$1,410	\$0	\$0	-100.0%	-100.0%	NA				
33200 Category not Specified Community Recreation	\$0	\$0	\$3,587	\$1,523	NA	NA	-57.5%				
33300 Category not Specified Civic Services	\$517	\$0	\$0	\$0	-100.0%	NA	NA				
33400 Category not Specified Athletic Coaches	\$78,104	\$176,866	\$320,128	\$352,626	351.5%	99.4%	10.2%				
33500 Category not Specified Welfare Activities Services	\$0	\$6,335	\$0	\$0	NA	-100.0%	NA				
33940 Other Community Services Child Care Services	\$590	\$0	\$0	\$0	-100.0%	NA	NA				
33990 Other Community Services Other	\$46,553	\$895	\$0	\$1,686	-96.4%	88.4%	NA				
40100 Category not Specified Service Area Direction	(\$56,622)	\$0	\$0	\$0	100.0%	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$1,483	\$0	\$0	\$0	-100.0%	NA	NA				
43000 Category not Specified Professional Services	\$19,146	\$2,030	\$37,800	\$16,326	-14.7%	704.4%	-56.8%				
44000 Category not Specified Educational Specifications Dev.	\$0	\$0	(\$4,992)	\$17,762	NA	NA	455.8%				
45100 Building Acquisition, Construction and Improvement Building Acquisition, Const. and Improv.	\$1,544,607	\$380,436	\$1,173,665	\$99	-100.0%	-100.0%	-100.0%				
45200 Building Acquisition, Construction and Improvement Energy Savings Contracts	\$0	\$231,362	\$0	\$0	NA	-100.0%	NA				
45400 Building Acquisition, Construction and Improvement Sports Facilities	\$10,142	\$3,847	\$37,191	\$0	-100.0%	-100.0%	-100.0%				
45500 Building Acquisition, Construction and Improvement Rent of Build., Facilities, and Equip.	\$0	\$0	\$93,059	\$76,179	NA	NA	-18.1%				
46000 Category not Specified Purchase of Moveable Equipment	\$151,477	\$192	\$5,582	\$0	-100.0%	-100.0%	-100.0%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$178,840	\$180,072	\$370,990	\$169,495	-5.2%	-5.9%	-54.3%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$277	\$0	NA	NA	-100.0%				
51100 Principal on Debt Bonds	\$399,650	\$312,625	\$65,000	\$0	-100.0%	-100.0%	-100.0%				
51300 Principal on Debt Emergency Loans	\$0	\$500,000	\$1,000,000	\$1,000,000	NA	100.0%	0.0%				
51500 Principal on Debt Bond Anticipation Notes	\$0	\$0	\$1,281,000	\$1,413,000	NA	NA	10.3%				
51600 Principal on Debt Other DLGF Approved Debt	\$2,000	\$0	\$0	\$0	-100.0%	NA	NA				
52100 Interest on Debt Bonds	\$16,075	\$33,188	\$1,648	\$0	-100.0%	-100.0%	-100.0%				
52200 Interest on Debt Temporary Loans	\$638,291	\$907,310	\$0	\$0	-100.0%	-100.0%	NA				
52300 Interest on Debt Emergency Loans	\$0	\$30,000	\$42,500	\$32,500	NA	8.3%	-23.5%				
52500 Interest on Debt Bond Anticipation Notes	\$0	\$0	\$61,456	\$133,601	NA	NA	117.4%				
53100 Lease Rental Buildings-Principal	\$963,000	\$963,000	\$0	\$0	-100.0%	-100.0%	NA				
53150 Lease Rental Buildings-Interest	\$0	\$0	\$56,000	\$96,000	NA	NA	71.4%				
53200 Lease Rental Equipment-Principal	\$0	\$0	\$56,000	\$56,000	NA	NA	0.0%				
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$82,440	\$0	NA	NA	-100.0%				
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$2,953	\$1,900	NA	NA	-35.6%				
<b>Non Operational Total</b>					<b>\$3,997,041</b>	<b>\$3,729,566</b>	<b>\$4,686,284</b>	<b>\$3,368,696</b>	<b>-15.7%</b>	<b>-9.7%</b>	<b>-28.1%</b>
<b>Prorated by Fund</b>											
26491 - SAA NA	PERF - 2007 Account Code	\$108,639	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA	PERF - 2007 Account Code	\$29,936	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA	PERF - 2007 Account Code	\$66,449	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA	PERF - 2007 Account Code	\$1,084	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA	Social Security - 2007 Account Code	\$614,703	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA	Social Security - 2007 Account Code	\$153,515	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA	Social Security - 2007 Account Code	\$128,557	\$0	\$0	\$0	NA	NA	NA			

**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Brown County School Corporation (670)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$8,948	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$800,324	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$189,580	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$183,226	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$7,721	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$9,680	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$2,096	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,274	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$61	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$108,892	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$24,782	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$18,858	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$731	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,459,056</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>