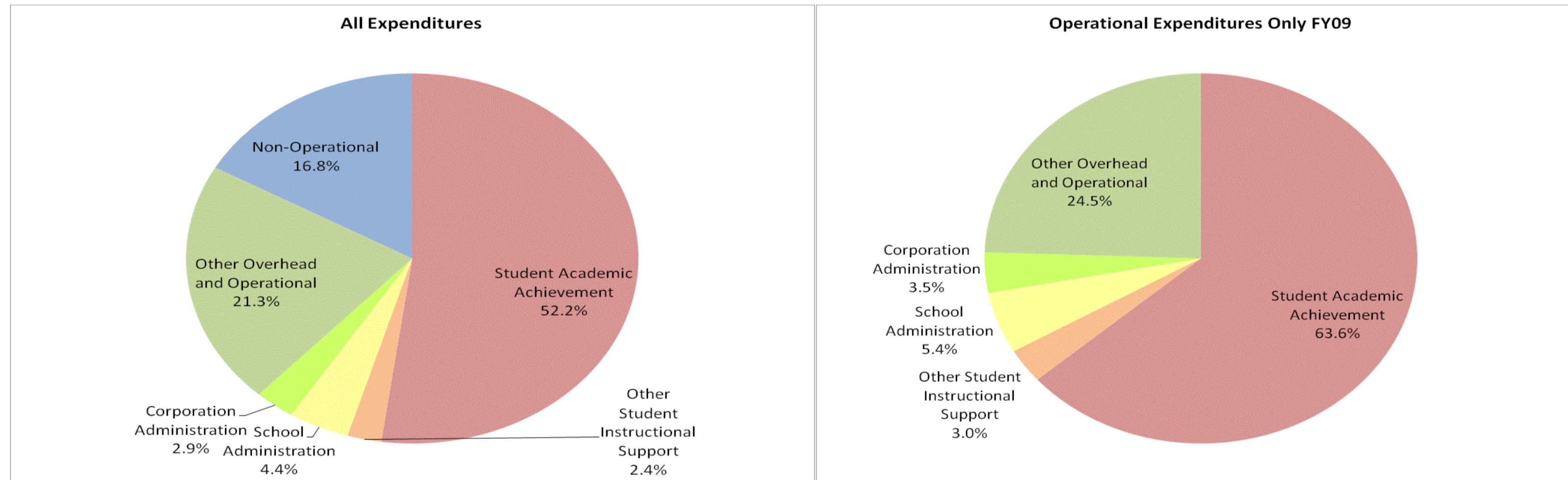


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)**

Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$7,163,652	60.7%	\$8,433,893	56.2%	\$8,509,061	55.9%	\$8,092,431	52.2%
Student Instructional Support	\$914,739	7.8%	\$1,030,188	6.9%	\$941,453	6.2%	\$1,054,468	6.8%
Overhead and Operational	\$2,570,449	21.8%	\$3,662,175	24.4%	\$3,729,254	24.5%	\$3,748,060	24.2%
Nonoperational	\$1,151,016	9.8%	\$1,890,490	12.6%	\$2,035,293	13.4%	\$2,609,534	16.8%
Grand Total	\$11,799,856		\$15,016,745		\$15,215,060	3%	\$15,504,493	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	68.5%	63.0%	62.1%	59.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,148,543	\$2,348,414	\$2,615,161	\$2,909,784	35%	24%	11%
	11200 Regular Programs; Middle/Junior High	\$1,052,602	\$1,243,821	\$1,272,503	\$1,564,414	49%	26%	23%
	11300 Regular Programs; High School	\$1,234,962	\$1,422,282	\$1,784,481	\$1,838,864	49%	29%	3%
	11410 Vocational Education; Agriculture A	\$53,927	\$77,133	\$86,091	\$90,944	69%	18%	6%
	11450 Vocational Education; Consumer and Homemaking	\$99,620	\$121,376	\$143,193	\$72,963	-27%	-40%	-49%
	11480 Vocational Education; Industrial Education A	\$89,147	\$62,998	\$98,908	\$83,561	-6%	33%	-16%
	11520 Vocational Education; Area School Participation	\$29,283	\$33,488	\$45,983	\$15,726	-46%	-53%	-66%
	12110 Gifted And Talented; Gifted and Talented	\$35,677	\$145,189	\$132,424	\$146,314	310%	1%	10%
	12210 Mental Disabilities; Mild Mental Disabilities	\$178,036	\$241,604	\$332,590	\$337,967	90%	40%	2%
	12350 Physical Impairment; Homebound	\$3,411	\$357	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$67,236	\$82,125	\$87,112	\$94,193	40%	15%	8%
	12520 Culturally Different; Compensatory	\$956	\$19,217	\$4,037	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$40,383	\$55,623	\$63,459	\$73,550	82%	32%	16%
	12710 Equal Opportunity At Risk	\$0	\$943	\$0	\$0		-100%	
	12810 Special Education Preschool	\$18,720	\$53,601	\$49,110	\$28,213	51%	-47%	-43%
	12900 Other Special Programs	\$0	\$0	\$2,407	\$1,109			-54%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$26,866	\$22,814	\$20,293	\$27,227	1%	19%	34%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$3,039	\$2,309	\$280	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$22,953	\$35,202	\$35,093	\$32,118	40%	-9%	-8%
	16100 Remediation Testing	\$62,358	\$61,599	\$52,865	\$71,581	15%	16%	35%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$278,689	\$199,428	\$326,720	\$211,539	-24%	6%	-35%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,713	\$1,291	\$725		-58%	-44%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,154	\$94,689	\$94,795	\$110,487	> 500%	17%	17%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,485	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$149,583	\$117,276	\$125,609	\$173,134	16%	48%	38%
	22230 Library/Media Services; Audiovisual	\$3,849	\$2,065	\$1,805	\$2,471	-36%	20%	37%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$149,035	\$3,492	\$42,410	\$39,057	-74%	> 500%	-8%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$103,082	\$147,282	\$64,925	\$166,491	62%	13%	156%
	26497 2007 Account Code - Teachers Retirement Fund	\$226,000	\$374,567	\$194,666	\$0			
Student Academic Achievement Total		\$6,085,594	\$6,970,606	\$7,678,212	\$8,092,431	33%	16%	5%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$20,398	\$27,946	\$31,284	\$33,142	62%	19%	6%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$2,853	\$0	\$700		-75%	
	21220 Guidance Services; Counseling Services	\$216,167	\$204,035	\$212,022	\$247,413	14%	21%	17%
	21340 Health Services; Nurse Services	\$59,268	\$82,086	\$58,833	\$96,757	63%	18%	64%
	24100 Office of The Principal	\$463,415	\$512,786	\$543,076	\$676,456	46%	32%	25%
Student Instructional Support Total		\$759,248	\$829,705	\$845,214	\$1,054,468	39%	27%	25%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,663	\$18,772	\$17,137	\$21,821	1%	16%	27%
	23120 Board of Education; Service Area Assistants	\$51,664	\$233,225	\$112,126	\$27,176	-47%	-88%	-76%
	23150 Board of Education; Legal Services	\$1,800	-\$3,249	\$0	\$79	-96%		
	23160 Board of Education; Promotion Expenses	\$10	\$0	\$0	\$0	-100%		
	23190 Board of Education; Other Governing Body Services	\$7,948	\$8,788	\$15,199	\$11,571	46%	32%	-24%
	23210 Executive Administration; Office of The Superintendent	\$137,891	\$131,907	\$155,143	\$163,467	19%	24%	5%
	23220 Executive Administration; Community Relations	\$0	\$2,291	\$1,204	\$1,952		-15%	62%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,447	\$1,722	\$1,025	\$1,315	-46%	-24%	28%
	23290 Executive Administration; Other Executive Administration Services	\$1,565	\$2,927	\$30,270	\$25,662	> 500%	> 500%	-15%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$45,204	\$104,180			130%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$17,206	\$21,685			26%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$22,818	\$44,207			94%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$6,400	\$0	\$0		-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$0	\$20		300%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$1,352	\$0			-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$2,670	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$520	\$1,410	\$1,240	\$21,371	> 500%	> 500%	> 500%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$1,077			
	25890 Other Technology Services	\$9,132	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$28,913	\$59,549			106%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$909,392	\$1,150,191	\$1,149,596	\$1,161,934	28%	1%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,486	\$5,664	\$5,344	\$19,022	-19%	236%	256%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$137,779	\$195,379	\$217,769		58%	11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$595	\$1,594	\$150	\$0			
	26499 2007 Account Code - Other	\$0	\$2,425	\$530	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,777	\$16,700	\$15,075	\$10,023	73%	-40%	-34%
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,554	\$83,139	\$83,124	\$63,725	31%	-23%	-23%
	27010 Student Transportation; Service Area Direction	\$33,602	\$0	\$22,938	\$49,164	46%		114%
	27100 Student Transportation; Vehicle Operation	\$373,029	\$419,420	\$459,283	\$477,627	28%	14%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$141,352	\$183,652	\$241,887	\$238,439	69%	30%	-1%
	27400 Student Transportation; Purchase of School Buses	\$84,878	\$286,889	\$202,500	\$217,500	156%	-24%	7%
	27500 Student Transportation; Insurance on Buses	\$6,253	\$24,311	\$17,745	\$18,510	196%	-24%	4%
	27700 Student Transportation; Contracted Transportation Services	\$18,771	\$11,150	\$7,323	\$13,478	-28%	21%	84%
	31200 Food Services Operations; Food Preparation and Dispensing	\$142,000	\$184,595	\$262,481	\$299,287	111%	62%	14%
	31400 Food Services Operations; Food Purchases	\$223,614	\$311,506	\$376,817	\$444,397	99%	43%	18%
	31900 Other Food Services	\$3,443	\$18,751	\$18,022	\$12,054	250%	-36%	-33%
Overhead and Operational Total		\$2,252,056	\$3,241,963	\$3,507,030	\$3,748,060	66%	16%	7%
Nonoperational								
	33200 Community Recreation	\$13,969	\$2,586	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$67,718	\$104,523	\$106,594	\$123,695	83%	18%	16%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,619	\$7,399	\$802	\$3,148	-70%	-57%	293%
	43000 Facilities Acquisition and Construction; Professional Services	\$5,300	\$29,548	\$28,189	\$85,343	> 500%	189%	203%
	45100 Building Acquisition, Construction and Improvements	\$122,610	\$80,694	\$156,090	\$272,386	122%	238%	75%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$39,260	\$78,520			100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$49,061	\$48,737	\$52,577		7%	8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,392	\$4,440	\$4,440	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$49,550	\$99,916	\$159,055	\$493,272	> 500%	394%	210%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$66,628	\$12,750	\$14,890	\$31,736	-52%	149%	113%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$440,000	\$725,000	\$1,015,000		131%	40%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$511,898	\$480,757	\$441,241		-14%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$15,500	\$0	\$8,115		-48%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$773,574	\$502,500	\$251,250	\$0	-100%	-100%	-100%
	54200 Common School Fund; Principal	\$18,329	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$3,000	\$4,500			50%
Nonoperational Total		\$1,132,686	\$1,860,815	\$2,018,064	\$2,609,534	130%	40%	29%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$66,550	\$86,217	\$42,939	\$0			
	26492 2007 Account Code - Social Security	\$530,814	\$649,414	\$324,714	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$57,579	\$18,542	\$1,641	\$0			
	26494 2007 Account Code - Group Insurance	\$915,042	\$1,267,280	\$724,700	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$287	\$9,670	\$4,012	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$82,533	\$68,536	\$0			
Prorated By Fund Total		\$1,570,271	\$2,113,656	\$1,166,540	\$0			