

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Brown County School Corporation (670)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$8,345,410	\$7,901,585	\$8,088,238	\$8,505,630	1.9%	5.2%	29.24%
	Mental Disabilities	\$1,392,933	\$1,443,189	\$1,704,704	\$1,850,446	32.8%	8.5%	6.36%
	Instruction, Related Technology	\$32,867	\$249,864	\$505,677	\$533,198	> 500%	5.4%	1.83%
	Textbooks for Rent or Resale	\$317,744	\$161,086	\$108,923	\$400,628	26.1%	267.8%	1.38%
	Learning Disability	\$0	\$0	\$384,346	\$310,048	N/A	-19.3%	1.07%
	Payments to Other Governmental Units Within State	\$128,411	\$134,557	\$172,267	\$301,592	134.9%	75.1%	1.04%
	Adult/Continuing Education Programs	\$229,625	\$246,087	\$226,487	\$269,798	17.5%	19.1%	.93%
	Special Education Preschool	\$128,939	\$122,672	\$120,442	\$120,811	-6.3%	.3%	.42%
	Improvement of Instruction	\$198,246	\$77,019	\$151,083	\$89,025	-55.1%	-41.1%	.31%
	Vocational Education	\$157,500	\$131,781	\$84,784	\$73,809	-53.1%	-12.9%	.25%
	Remediation Testing	\$62,450	\$66,051	\$60,302	\$56,802	-9.0%	-5.8%	.20%
	Gifted And Talented	\$107,099	\$75,185	\$39,460	\$47,571	-55.6%	20.6%	.16%
	Physical Impairment	\$45,165	\$28,810	\$31,841	\$15,417	-65.9%	-51.6%	.05%
	Library/Media Services	\$343,122	\$99,424	\$19,321	\$13,359	-96.1%	-30.9%	.05%
	Enrichment Programs	\$9,096	\$9,632	\$2,313	\$6,463	-29.0%	179.4%	.02%
	Other Special Programs	\$1,580	\$5,453	\$4,509	\$2,734	73.0%	-39.4%	.01%
	Summer School Programs	\$404,549	\$362,080	\$35,718	\$1,521	-99.6%	-95.7%	.01%
	Other Support Service, Instructional Staff	\$18,073	\$38,129	\$3,589	\$0	-100.0%	-100.0%	.0%
	Emotional Disabilities	\$547	\$0	\$0	\$0	-100.0%	N/A	.0%
	Culturally Different	\$2,721	\$0	\$0	\$0	-100.0%	N/A	.0%
	Other Vocational Education Programs	\$104	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$11,926,183	\$11,152,604	\$11,744,003	\$12,598,852	5.6%	7.3%	43.31%
<i>Student Instructional Support</i>	Office of The Principal	\$1,215,338	\$1,133,464	\$1,205,194	\$1,201,065	-1.2%	-.3%	4.13%
	Guidance Services	\$316,209	\$291,185	\$312,181	\$355,965	12.6%	14.0%	1.22%
	Health Services	\$195,167	\$218,870	\$243,426	\$240,131	23.0%	-1.4%	.83%
	Speech Pathology and Audiology Services	\$253,874	\$217,129	\$214,233	\$205,936	-18.9%	-3.9%	.71%
	Special Education Administration	\$123,801	\$115,568	\$126,624	\$129,499	4.6%	2.3%	.45%
	Psychological Testing	\$80,595	\$69,831	\$69,347	\$76,050	-5.6%	9.7%	.26%
	Occupational Therapy, Related Services	\$71,263	\$67,392	\$68,657	\$69,952	-1.8%	1.9%	.24%
	Physical Therapy Services	\$0	\$7,755	\$10,195	\$9,176	N/A	-10.0%	.03%
	Other Support Services, Students	\$0	\$11,300	\$8,262	\$0	N/A	-100.0%	.0%
	Attendance and Social Work Services	\$3,239	\$1,087	\$0	\$0	-100.0%	N/A	.0%
	Other Psychological Services	\$2,981	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$2,262,466	\$2,133,580	\$2,258,119	\$2,287,774	1.1%	1.3%	7.86%

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<u>Overhead and Operational</u>	Student Transportation	\$2,052,354	\$2,160,950	\$2,329,814	\$2,944,769	43.5%	26.4%	10.12%
	Operation and Maintenance of Plant Services	\$2,294,839	\$1,985,441	\$2,308,153	\$2,521,333	9.9%	9.2%	8.67%
	Other Food Services	\$499,595	\$481,450	\$547,437	\$544,665	9.0%	-.5%	1.87%
	Food Services Operations	\$496,739	\$480,292	\$514,671	\$527,538	6.2%	2.5%	1.81%
	Executive Administration	\$352,193	\$274,481	\$291,056	\$361,782	2.7%	24.3%	1.24%
	Administrative Technology Services	\$9,776	\$51,093	\$218,483	\$294,925	> 500%	35.0%	1.01%
	Fiscal Services	\$174,329	\$165,955	\$171,214	\$174,801	.3%	2.1%	.60%
	Other Technology Services	\$0	\$0	\$25,617	\$125,719	N/A	390.8%	.43%
	Board of Education	\$88,153	\$81,724	\$74,291	\$72,688	-17.5%	-2.2%	.25%
	Personnel Services	\$113,106	\$73,019	\$31,244	\$45,677	-59.6%	46.2%	.16%
	Other Fiscal Services	\$31,432	\$17,203	\$35,529	\$23,665	-24.7%	-33.4%	.08%
	Total	\$6,112,516	\$5,771,608	\$6,547,510	\$7,637,563	24.9%	16.6%	26.25%
<u>Nonoperational</u>	Building Acquisition, Construction and Improvements	\$380,436	\$216,166	\$1,719,553	\$2,696,485	> 500%	56.8%	9.27%
	Debt Services	\$2,746,122	\$1,209,841	\$1,287,884	\$2,057,442	-25.1%	59.8%	7.07%
	Facilities Acquisition and Construction	\$182,293	\$854,354	\$1,223,496	\$1,333,647	> 500%	9.0%	4.58%
	Athletic Coaches	\$176,866	\$164,914	\$181,863	\$281,682	59.3%	54.9%	.97%
	Building Acquisition, Construction and Improvement	\$235,209	\$496,136	\$520,482	\$192,670	-18.1%	-63.0%	.66%
	Other Debt Services Obligations	\$0	\$400	\$1,850	\$2,600	N/A	40.5%	.01%
	Civic Services	\$0	\$800	\$157	\$979	N/A	> 500%	.0%
	Community Service Operations	\$1,410	\$1,846	\$16,951	\$483	-65.7%	-97.1%	.0%
	Welfare Activities Services	\$6,335	-\$350	\$0	\$0	-100.0%	N/A	.0%
	Other Community Services	\$895	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,729,566	\$2,944,106	\$4,952,236	\$6,565,988	76.1%	32.6%	22.57%
	Grand Total	\$24,030,731	\$22,001,898	\$25,501,867	\$29,090,176	21.1%	14.1%	100.0%