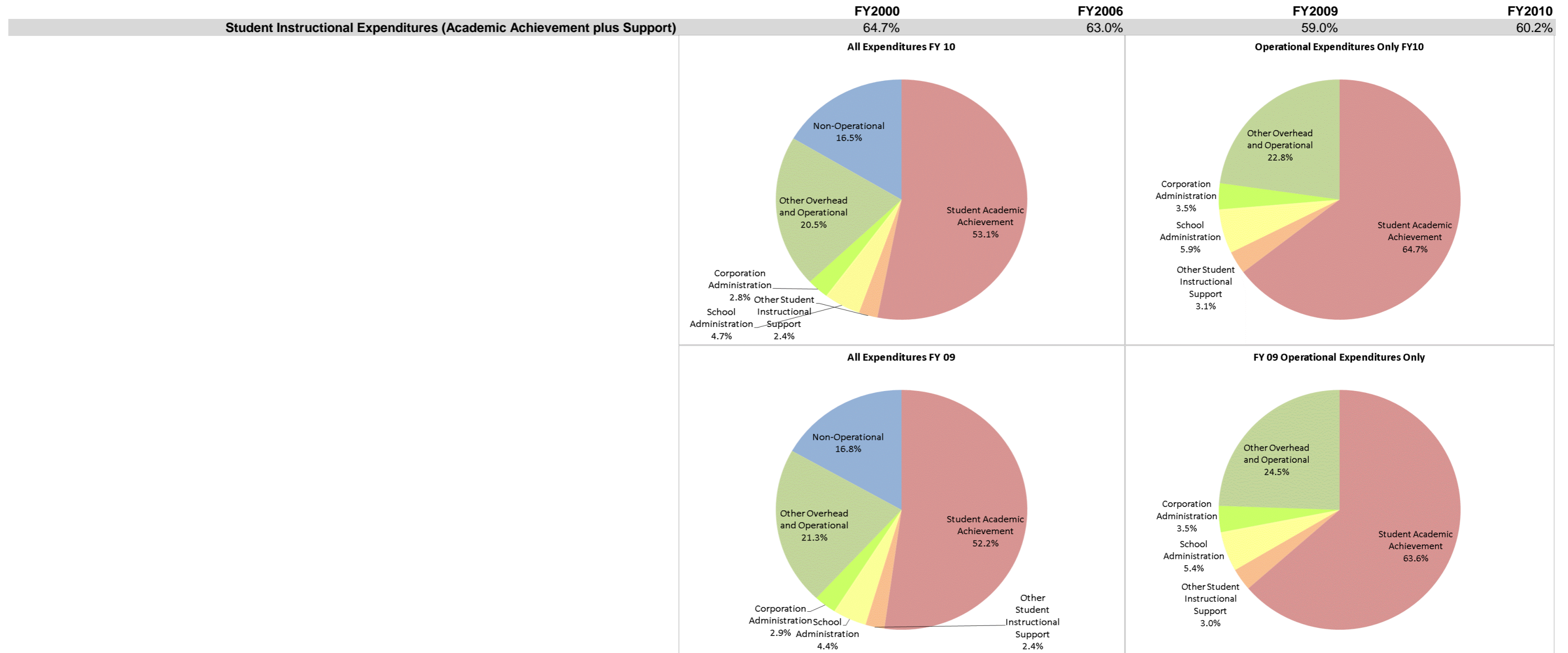


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brownstown Cnt Com Sch Corp (3695)

Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,274,227	57.7%	\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,932,736	53.1%
Student Instructional Support	\$885,664	7.0%	\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,201,963	7.1%
Overhead and Operational	\$2,725,082	21.6%	\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,913,142	23.3%
Nonoperational	\$1,725,293	13.7%	\$1,890,490	12.6%	\$2,609,534	16.8%	\$2,776,615	16.5%
Grand Total	\$12,610,266		\$15,016,745		\$15,504,493		\$16,824,457	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,191,201	\$2,348,414	\$2,909,784	\$3,009,073	37%	28%	3%
	11200 Regular Programs; Middle/Junior High	\$1,127,038	\$1,243,821	\$1,564,414	\$1,612,988	43%	30%	3%
	11300 Regular Programs; High School	\$1,209,156	\$1,422,282	\$1,838,864	\$2,029,215	68%	43%	10%
	11410 Vocational Education; Agriculture A	\$57,637	\$77,133	\$90,944	\$96,798	68%	25%	6%
	11450 Vocational Education; Consumer and Homemaking	\$105,174	\$121,376	\$72,963	\$74,378	-29%	-39%	2%
	11480 Vocational Education; Industrial Education A	\$101,416	\$62,998	\$83,561	\$91,271	-10%	45%	9%
	11520 Vocational Education; Area School Participation	\$30,019	\$33,488	\$15,726	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$55,450	\$145,189	\$146,314	\$134,910	143%	-7%	-8%
	12210 Mental Disabilities; Mild Mental Disabilities	\$194,419	\$241,604	\$337,967	\$536,919	176%	122%	59%
	12350 Physical Impairment; Homebound	\$4,988	\$357	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$75,124	\$82,125	\$94,193	\$98,927	32%	20%	5%
	12520 Culturally Different; Compensatory	\$757	\$19,217	\$0	\$2,310	205%	-88%	
	12610 Learning Disability	\$43,465	\$55,623	\$73,550	\$77,158	78%	39%	5%
	12710 Equal Opportunity At Risk	\$0	\$943	\$0	\$0		-100%	
	12810 Special Education Preschool	\$32,243	\$53,601	\$28,213	\$78,858	145%	47%	180%
	12900 Other Special Programs	\$0	\$0	\$1,109	\$0			-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,075	\$22,814	\$27,227	\$26,536	26%	16%	-3%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$3,837	\$2,309	\$0	\$188	-95%	-92%	
	14300 Summer School Programs; High School	\$27,029	\$35,202	\$32,118	\$24,809	-8%	-30%	-23%
	16100 Remediation Testing	\$126,737	\$61,599	\$71,581	\$68,078	-46%	11%	-5%
	16200 Preventive Remediation	\$0	\$0	\$0	\$29,032			
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$5,765			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$204,131	\$199,428	\$211,539	\$233,720	14%	17%	10%
	22110 Improvement of Instruction; Service Area Direction	\$2,849	\$1,713	\$725	\$112	-96%	-93%	-85%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,594	\$94,689	\$110,487	\$183,361	> 500%	94%	66%
	22130 Improvement of Instruction; Instructional Staff Training	\$22,498	\$0	\$0	\$635	-97%		
	22220 Library/Media Services; School Library	\$90,498	\$117,276	\$173,134	\$183,958	103%	57%	6%
	22230 Library/Media Services; Audiovisual	\$5,672	\$2,065	\$2,471	\$1,393	-75%	-33%	-44%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$107,789	\$3,492	\$39,057	\$36,465	-66%	> 500%	-7%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$148,537			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$0	\$3,717			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,649	\$147,282	\$166,491	\$143,628	-3%	-2%	-14%
	26497 2007 Account Code - Teachers Retirement Fund	\$256,241	\$374,567	\$0	\$0			
Student Academic Achievement Total		\$6,248,685	\$6,970,606	\$8,092,431	\$8,932,736	43%	28%	10%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$22,302	\$27,946	\$33,142	\$37,923	70%	36%	14%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$2,853	\$700	\$4,670		64%	> 500%
	21220 Guidance Services; Counseling Services	\$187,995	\$204,035	\$247,413	\$270,337	44%	32%	9%
	21340 Health Services; Nurse Services	\$62,857	\$82,086	\$96,757	\$94,957	51%	16%	-2%
	24100 Office of The Principal	\$472,398	\$512,786	\$676,456	\$794,077	68%	55%	17%
Student Instructional Support Total		\$745,552	\$829,705	\$1,054,468	\$1,201,963	61%	45%	14%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$22,816	\$18,772	\$21,821	\$16,457	-28%	-12%	-25%
	23120 Board of Education; Service Area Assistants	\$94,440	\$233,225	\$27,176	\$28,003	-70%	-88%	3%
	23150 Board of Education; Legal Services	\$1,800	-\$3,249	\$79	\$0	-100%		-100%
	23160 Board of Education; Promotion Expenses	\$775	\$0	\$0	\$0	-100%		
	23190 Board of Education; Other Governing Body Services	\$9,286	\$8,788	\$11,571	\$10,669	15%	21%	-8%
	23210 Executive Administration; Office of The Superintendent	\$123,466	\$131,907	\$163,467	\$165,240	34%	25%	1%
	23220 Executive Administration; Community Relations	\$2,371	\$2,291	\$1,952	\$1,003	-58%	-56%	-49%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,142	\$1,722	\$1,315	\$1,422	-55%	-17%	8%
	23290 Executive Administration; Other Executive Administration Services	\$1,692	\$2,927	\$25,662	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$104,180	\$120,061			15%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$21,685	\$24,337			12%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$44,207	\$47,455			7%
	25191 Other Fiscal Services; Refund of Revenue	\$13	\$6,400	\$0	\$622	> 500%	-90%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$20	\$0		-100%	-100%
	25710 Personnel Services; Supervision of Personnel Services	\$3,623	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$1,313	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$620	\$1,410	\$21,371	\$52,917	> 500%	> 500%	148%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$1,077	\$0			-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25890 Other Technology Services	\$4,050	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$59,549	\$60,688			2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$891,253	\$1,150,191	\$1,161,934	\$1,110,506	25%	-3%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,735	\$5,664	\$19,022	\$10,933	-26%	93%	-43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$46,808	\$137,779	\$217,769	\$229,251	390%	66%	5%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$622	\$1,594	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$2,425	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,885	\$16,700	\$10,023	\$14,758	36%	-12%	47%
	26700 Operation and Maintenance of Plant Services; Insurance	\$43,328	\$83,139	\$63,725	\$74,196	71%	-11%	16%
	27010 Student Transportation; Service Area Direction	-\$756	\$0	\$49,164	\$83,612			70%
	27100 Student Transportation; Vehicle Operation	\$405,309	\$419,420	\$477,627	\$514,807	27%	23%	8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$167,718	\$183,652	\$238,439	\$184,206	10%	0%	-23%
	27400 Student Transportation; Purchase of School Buses	\$97,928	\$286,889	\$217,500	\$399,358	308%	39%	84%
	27500 Student Transportation; Insurance on Buses	\$26,524	\$24,311	\$18,510	\$22,524	-15%	-7%	22%
	27700 Student Transportation; Contracted Transportation Services	\$15,596	\$11,150	\$13,478	\$13,710	-12%	23%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$156,112	\$184,595	\$299,287	\$311,437	99%	69%	4%
	31400 Food Services Operations; Food Purchases	\$226,178	\$311,506	\$444,397	\$392,075	73%	26%	-12%
	31900 Other Food Services	\$2,937	\$18,751	\$12,054	\$22,897	> 500%	22%	90%
Overhead and Operational Total		\$2,374,583	\$3,241,963	\$3,748,060	\$3,913,142	65%	21%	4%
Nonoperational								
	33200 Community Recreation	\$15,248	\$2,586	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$77,431	\$104,523	\$123,695	\$145,664	88%	39%	18%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$406			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$11,973	\$7,399	\$3,148	\$47,900	300%	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,393	\$29,548	\$85,343	\$96,747	> 500%	227%	13%
	45100 Building Acquisition, Construction and Improvements	\$163,284	\$80,694	\$272,386	\$687,610	321%	> 500%	152%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$78,520	\$72,035			-8%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$49,061	\$52,577	\$41,179		-16%	-22%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,993	\$4,440	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$113,909	\$99,916	\$493,272	\$169,510	49%	70%	-66%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,299	\$12,750	\$31,736	\$57,420	50%	350%	81%
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$440,000	\$1,015,000	\$1,060,000	> 500%	141%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$433,000	\$511,898	\$441,241	\$393,931	-9%	-23%	-11%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$15,500	\$8,115	\$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$789,758	\$502,500	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$35,852	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$4,500	\$4,215			-6%
Nonoperational Total		\$1,705,139	\$1,860,815	\$2,609,534	\$2,776,615	63%	49%	6%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$68,527	\$86,217	\$0	\$0			
	26492 2007 Account Code - Social Security	\$548,769	\$649,414	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$52,761	\$18,542	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$866,198	\$1,267,280	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$52	\$9,670	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$82,533	\$0	\$0			
Prorated By Fund Total		\$1,536,308	\$2,113,656	\$0	\$0			