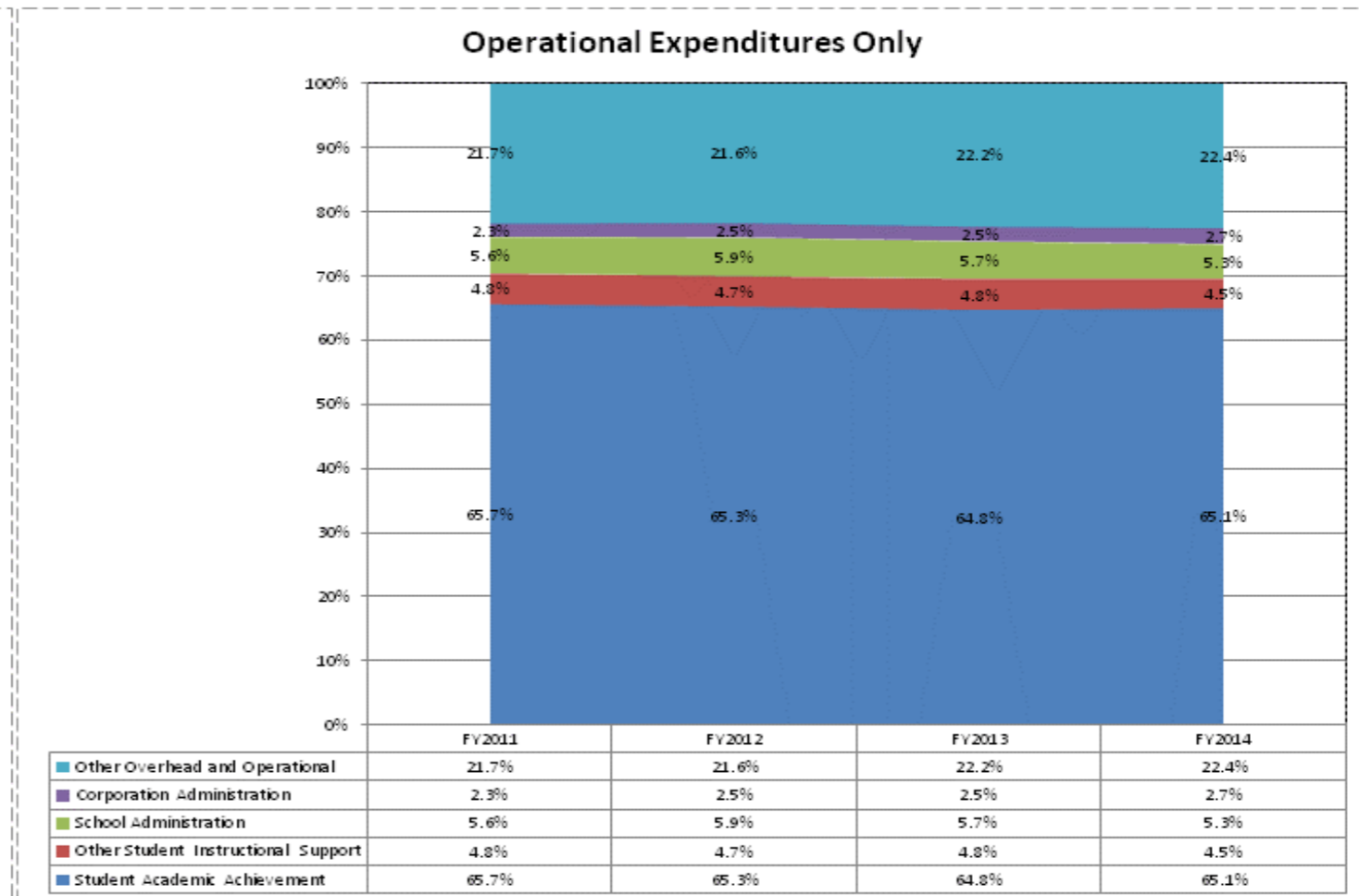
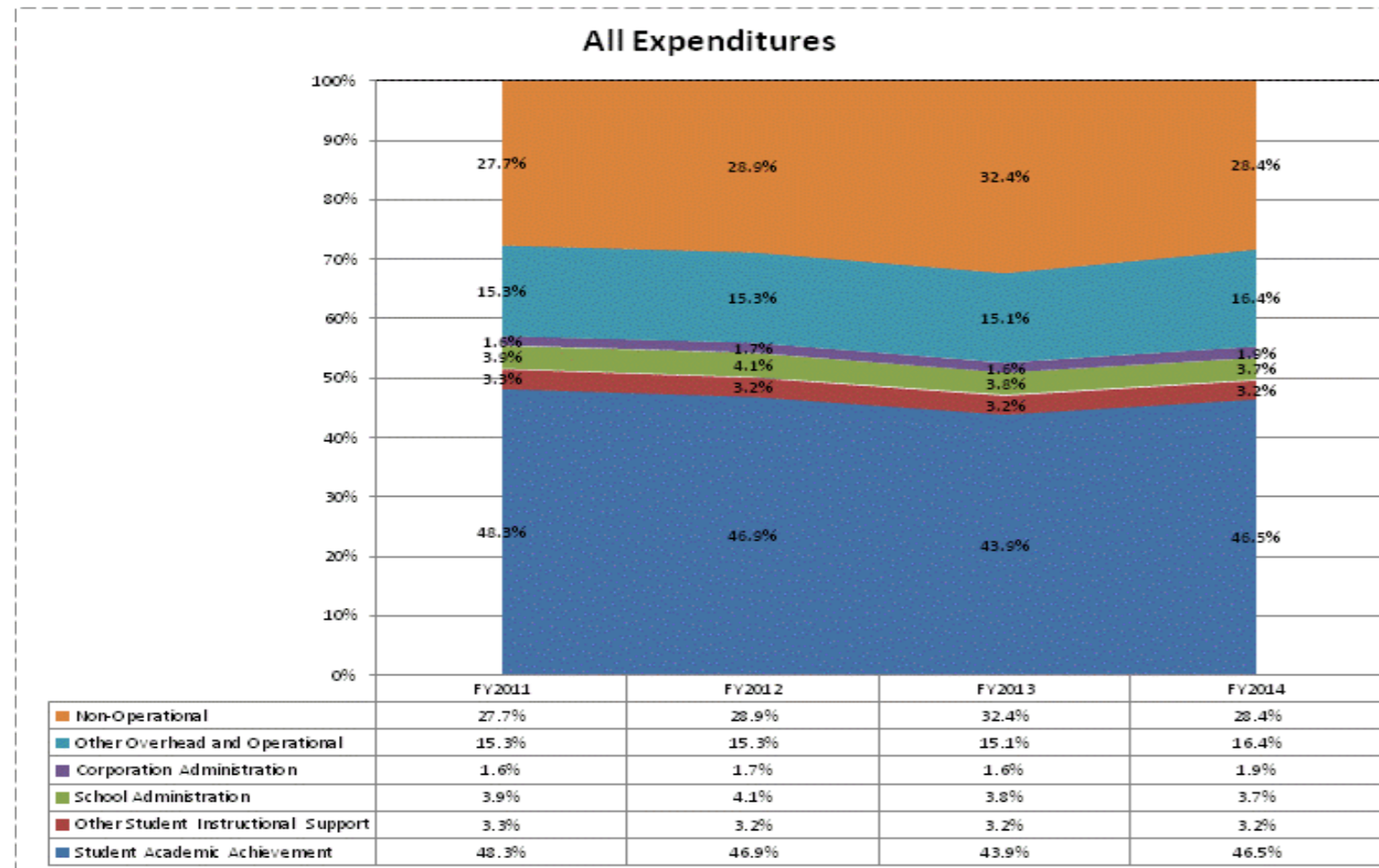


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownsburg Community Sch Corp (3305)

Brownsburg Community Sch Corp (3305)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$31,208,519	43.1%	\$39,104,166	45.2%	\$36,677,478	43.9%	\$38,516,433
Student Instructional Support	\$4,219,717	5.8%	\$5,763,394	6.7%	\$5,819,800	7.0%	\$5,685,971	6.9%
Overhead and Operational Nonoperational	\$13,839,633	19.1%	\$15,159,622	17.5%	\$13,971,198	16.7%	\$15,118,071	18.3%
Nonoperational	\$23,161,037	32.0%	\$26,441,254	30.6%	\$27,005,702	32.4%	\$23,484,861	28.4%
Grand Total	\$72,428,905		\$86,468,436		\$83,474,178		\$82,805,335	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 48.9%	FY 2009 51.9%	FY 2013 50.9%	FY 2014 53.4%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownsburg Community Sch Corp (3305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$136,331	\$586,176	\$1,484,625	\$1,539,171	> 500%	163%	4%
11100 Regular Programs; Elementary	\$7,604,093	\$10,978,677	\$10,564,852	\$10,978,279	44%	0%	4%
11200 Regular Programs; Middle/Junior High	\$3,599,870	\$6,805,957	\$5,205,548	\$5,273,056	46%	-23%	1%
11300 Regular Programs; High School	\$4,606,634	\$6,337,032	\$6,666,463	\$7,078,019	54%	12%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$151,796	\$817,524	\$293,512	\$299,596	97%	-63%	2%
11430 Vocational Education; Distributive Education	\$66,642	\$74,397	\$72,405	\$73,632	10%	-1%	2%
11450 Vocational Education; Consumer and Homemaking	\$71,551	\$198,151	\$162,796	\$166,479	133%	-16%	2%
11470 Vocational Education; Business Education	\$783	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$0	\$136,126	\$825	\$22	N/A	-100%	-97%
11630 Regular Programs; Alternative Education Programs; High School	\$631,611	\$507,887	\$748,850	\$828,679	31%	63%	11%
11910 Other Regular Programs; Competency Testing	\$70,012	\$212,711	\$207,387	\$167,632	139%	-21%	-19%
12110 Gifted And Talented; Gifted and Talented	\$84,706	\$526,678	\$718,568	\$749,552	> 500%	42%	4%
12150 Gifted And Talented; High Ability Student Programs	\$364,331	\$1,060,873	\$2,021,202	\$1,904,911	423%	80%	-6%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,259,387	\$2,088,849	\$2,588,371	\$2,815,312	124%	35%	9%
12220 Mental Disabilities; Moderate Mental Disabilities	\$80,431	\$85,407	\$86,220	\$63,504	-21%	-26%	-26%
12320 Physical Impairment; Multiple Disabilities	\$124,346	\$553,901	\$485,382	\$473,172	281%	-15%	-3%
12350 Physical Impairment; Homebound	\$11,375	\$39,125	\$42,074	\$12,956	14%	-67%	-69%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$169,872	\$222,861	\$25,559	\$50,308	-70%	-77%	97%
12510 Culturally Different; Communication Disorders	\$217,261	\$404,076	\$392,002	\$406,328	87%	1%	4%
12610 Learning Disability	\$287,594	\$20,164	\$20,789	\$23,465	-92%	16%	13%
12810 Special Education Preschool	\$228,405	\$465,281	\$393,493	\$419,419	84%	-10%	7%
12900 Other Special Programs	\$82,774	\$308,002	\$196,761	\$220,049	166%	-29%	12%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$23,846	\$26,941	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$8,055	\$106,624	\$15,286	\$36,727	356%	-66%	140%
14200 Summer School Programs; Middle/Junior High School	\$2,426	\$33,181	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$158,571	\$129,928	\$8,748	\$18,983	-88%	-85%	117%
16100 Remediation Testing	\$174,791	\$131,076	\$141,318	\$123,821	-29%	-6%	-12%
16200 Preventive Remediation	\$133,233	\$147,688	\$122,713	\$73,594	-45%	-50%	-40%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$4,887	\$1,103	\$0	N/A	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$165,171	\$194,027	\$173,715	\$463,776	181%	139%	167%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$212,694	\$174,044	\$283,255	\$513,876	142%	195%	81%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$33,737	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$178,149	\$149,014	N/A	N/A	-16%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$75,528	\$598,255	\$317,606	\$301,178	299%	-50%	-5%
22130 Improvement of Instruction; Instructional Staff Training	\$54,209	\$51,210	\$7,214	\$1,227	-98%	-98%	-83%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,392	\$0	\$6,245	\$231	-93%	N/A	-96%
22220 Library/Media Services; School Library	\$808,641	\$860,967	\$521,843	\$549,117	-32%	-36%	5%
22230 Library/Media Services; Audiovisual	\$24,998	\$41,215	\$18,377	\$7,213	-71%	-82%	-61%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,695,661	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$44,566	\$0	\$0	\$335	-99%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$1,235,569	\$1,012,545	\$1,033,521	N/A	-16%	2%
22360 Instruction, Related Technology; Network Support	\$1,065,359	\$2,266,578	\$885,276	\$734,063	-31%	-68%	-17%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$50	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$4,652	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,700	\$9,380	N/A	N/A	65%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$821,660	\$636,075	\$538,052	\$893,640	9%	40%	66%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$326,223	\$29,253	\$31,009	\$7,545	-98%	-74%	-76%
26497 2007 Account Code - Teachers Retirement Fund	\$1,397,765	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$2,091	\$31,641	\$21,914	N/A	> 500%	-31%
Student Academic Achievement Total	\$27,046,592	\$39,104,166	\$36,677,478	\$38,516,433	42%	-2%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownsburg Community Sch Corp (3305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$21,412	\$16,062	\$26,035	\$28,532	33%	78%	10%
21130 Attendance and Social Work Services; Social Work Services	\$112,307	\$157,707	\$148,967	\$66,932	-40%	-58%	-55%
21220 Guidance Services; Counseling Services	\$709,895	\$1,430,834	\$1,385,711	\$1,338,005	88%	-6%	-3%
21320 Health Services; Medical Services	\$14,871	\$12,855	\$6,914	\$10,588	-29%	-18%	53%
21340 Health Services; Nurse Services	\$392,756	\$412,771	\$326,446	\$403,439	3%	-2%	24%
21390 Health Services; Other Health Services	\$2,381	\$3,798	\$0	\$0	-100%	-100%	N/A
21420 Psychological Testing	\$35,337	\$56,478	\$41,377	\$0	-100%	-100%	-100%
21430 Psychological Counseling	\$165,465	\$405,816	\$472,848	\$452,603	174%	12%	-4%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$92,518	\$108,646	\$111,358	N/A	20%	2%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$22,941	\$24,351	\$24,868	N/A	8%	2%
21810 Special Education Administration; Service Area Direction	\$0	\$72,177	\$111,965	\$185,805	N/A	157%	66%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$2,052,097	\$3,079,436	\$3,166,541	\$3,063,841	49%	-1%	-3%
Student Instructional Support Total	\$3,506,520	\$5,763,394	\$5,819,800	\$5,685,971	62%	-1%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,794	\$11,928	19%	11%	10%
23120 Board of Education; Service Area Assistants	\$53,029	\$61,007	\$47,633	\$44,621	-16%	-27%	-6%
23150 Board of Education; Legal Services	\$22,749	\$29,256	\$24,437	\$16,968	-25%	-42%	-31%
23160 Board of Education; Promotion Expenses	\$23,773	\$14,634	\$33,083	\$20,834	-12%	42%	-37%
23210 Executive Administration; Office of The Superintendent	\$354,396	\$387,397	\$508,622	\$548,296	55%	42%	8%
23220 Executive Administration; Community Relations	\$0	\$0	\$7,500	\$78,273	N/A	N/A	> 500%
23290 Executive Administration; Other Executive Administration Services	\$33,486	\$7,663	\$0	\$638	-98%	-92%	N/A
25110 Fiscal Services; Office of The Business Manager	\$275,052	\$540,537	\$350,140	\$434,681	58%	-20%	24%
25150 Fiscal Services; Payroll Services	\$92,220	\$134,041	\$133,481	\$127,831	39%	-5%	-4%
25180 Fiscal Services; Property Accounting	\$795	\$2,400	\$10,500	\$0	-100%	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$11,544	\$3,364	\$13,894	\$5,244	-55%	56%	-62%
25195 Other Fiscal Services; Bank Account Service Charge	\$191	\$1	\$1,635	\$1,479	> 500%	> 500%	-10%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$19,035	\$45,708	\$45,601	\$51,357	170%	12%	13%
25720 Personnel Services; Recruitment and Placement	\$81,894	\$166,406	\$160,544	\$188,717	130%	13%	18%
25750 Personnel Services; Health Services	\$7,289	\$20,914	\$11,507	\$19,439	167%	-7%	69%
25790 Personnel Services; Other Professional Services	\$0	\$220	\$1,378	\$1,290	N/A	486%	-6%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$10,283	\$11,810	\$15,724	\$14,976	46%	27%	-5%
25950 Other Assessments	\$180	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,732,190	\$6,242,093	\$4,925,866	\$5,527,288	17%	-11%	12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,845	\$23,001	\$5,673	\$283	-97%	-99%	-95%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$231,603	\$190,562	\$193,552	\$169,868	-27%	-11%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,800	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$510,459	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$14,297	\$34,484	N/A	N/A	141%
26600 Operation and Maintenance of Plant Services; Security Services	\$93,406	\$201,214	\$280,763	\$241,005	158%	20%	-14%
26700 Operation and Maintenance of Plant Services; Insurance	\$389,497	\$288,262	\$314,131	\$329,227	-15%	14%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$180	\$180	\$101,334	N/A	> 500%	> 500%
27010 Student Transportation; Service Area Direction	\$219,791	\$721,182	\$743,052	\$684,184	211%	-5%	-8%
27100 Student Transportation; Vehicle Operation	\$1,040,636	\$1,409,253	\$1,365,332	\$1,316,504	27%	-7%	-4%
27200 Student Transportation; Monitoring Services	\$161,342	\$163,591	\$211,096	\$209,893	30%	28%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$828,250	\$806,908	\$1,055,416	\$983,778	19%	22%	-7%
27400 Student Transportation; Purchase of School Buses	\$919,799	\$603,424	\$0	\$272,447	-70%	-55%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brownsburg Community Sch Corp (3305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27500 Student Transportation; Insurance on Buses	\$93,660	\$87,043	\$60,482	\$62,694	-33%	-28%	4%
27700 Student Transportation; Contracted Transportation Services	\$0	\$6,191	\$0	\$0	N/A	-100%	N/A
27910 Student Transportation; Bus Driver Training	\$1,535	\$1,716	\$1,200	\$741	-52%	-57%	-38%
31100 Food Services Operations; Service Area Direction	\$867,006	\$1,437,606	\$1,565,826	\$1,716,730	98%	19%	10%
31200 Food Services Operations; Food Preparation and Dispensing	\$175,993	\$187,955	\$233,875	\$350,180	99%	86%	50%
31400 Food Services Operations; Food Purchases	\$1,141,019	\$1,306,910	\$1,472,239	\$1,550,275	36%	19%	5%
31900 Other Food Services	\$21,332	\$46,408	\$151,745	\$585	-97%	-99%	-100%
Overhead and Operational Total	\$12,437,083	\$15,159,622	\$13,971,198	\$15,118,071	22%	0%	8%
Nonoperational							
33200 Community Recreation	\$51,269	\$275,244	\$295,392	\$316,957	> 500%	15%	7%
33300 Civic Services	\$2,474	\$30,071	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$83,508	\$0	\$0	\$0	-100%	N/A	N/A
33910 High School Band Uniforms	\$5,000	\$5,000	\$5,000	\$0	-100%	-100%	-100%
33930 Latch Key Kid Program	\$0	\$0	\$0	\$64,717	N/A	N/A	N/A
33990 Other Community Services; Other	\$915	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$187,662	\$266,063	\$974,379	\$1,306,835	> 500%	391%	34%
43000 Facilities Acquisition and Construction; Professional Services	\$119,682	\$538,251	\$170,233	\$87,903	-27%	-84%	-48%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$19,903	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,294,492	\$6,489,268	\$4,420,954	\$1,466,554	-36%	-77%	-67%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,885	\$0	\$24,762	N/A	> 500%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,961	\$7,114	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,445,380	\$1,251,231	\$344,402	\$301,721	-79%	-76%	-12%
51100 Debt Services; Principal on Debt; Bonds	\$1,374,128	\$785,000	\$705,600	\$750,600	-45%	-4%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$31,633	\$0	\$178,318	\$0	-100%	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$382,704	\$138,937	\$259,816	N/A	-32%	87%
52200 Debt Services; Interest on Debt; Temporary Loans	\$107,155	\$183,263	\$39,714	\$68,312	-36%	-63%	72%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$17,296,739	\$7,559,000	\$11,755,000	\$11,608,850	-33%	54%	-1%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,551,925	\$7,806,356	\$7,135,150	N/A	-17%	-9%
54200 Common School Fund; Principal	\$110,875	\$75,781	\$157,104	\$82,104	-26%	8%	-48%
54250 Common School Fund; Interest	\$0	\$9,375	\$5,613	\$1,980	N/A	-79%	-65%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$500	\$700	\$1,100	N/A	120%	57%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$6,575	\$6,500	\$6,000	N/A	-9%	-8%
60700 Nonprogramed Charges; Scholarships	\$1,850	\$2,100	\$1,500	\$1,500	-19%	-29%	0%
Nonoperational Total	\$23,132,723	\$26,441,254	\$27,005,702	\$23,484,861	2%	-11%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$595,555	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,086,282	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$257,653	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,238,967	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,761	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$117,770	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,305,987	\$0	\$0	\$0	N/A	N/A	N/A