

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Brownsburg Community Sch Corp (3305)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$136,331	\$158,747	\$307,605	n/a	126%	94%
	11100 Regular Programs; Elementary	\$4,788,556	\$7,604,093	\$7,434,725	\$9,018,119	88%	19%	21%
	11200 Regular Programs; Middle/Junior High	\$1,542,916	\$3,599,870	\$4,487,653	\$5,743,944	272%	60%	28%
	11300 Regular Programs; High School	\$3,120,396	\$4,606,634	\$4,994,457	\$5,728,277	84%	24%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$151,796	\$199,626	\$615,389	n/a	305%	208%
	11430 Vocational Education; Distributive Education	\$47,417	\$66,642	\$68,604	\$71,466	51%	7%	4%
	11450 Vocational Education; Consumer and Homemaking	\$84,484	\$71,551	\$101,855	\$57,746	-32%	-19%	-43%
	11470 Vocational Education; Business Education	\$48,590	\$783	\$356	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$0	\$0	\$52,182	\$131,239	n/a	n/a	152%
	11630 Regular Programs; Alternative Education Programs; High School	\$297,808	\$631,611	\$520,133	\$540,981	82%	-14%	4%
	11910 Other Regular Programs; Competency Testing	\$8,102	\$70,012	\$77,880	\$131,855	> 500%	88%	69%
	12100 2007 Account Code - Gifted and Talented	\$259,964	\$84,706	\$29,903	\$2,644	-99%	-97%	-91%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$277,384	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$364,331	\$800,301	\$1,006,478	n/a	176%	26%
	12210 Mental Disabilities; Mild Mental Disabilities	\$197,140	\$1,259,387	\$1,429,742	\$1,693,402	> 500%	34%	18%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$80,431	\$78,499	\$78,269	n/a	-3%	0%
	12320 Physical Impairment; Multiple Disabilities	\$234,378	\$124,346	\$125,174	\$348,986	49%	181%	179%
	12350 Physical Impairment; Homebound	\$12,284	\$11,375	\$13,668	\$27,691	125%	143%	103%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$118,983	\$169,872	\$187,008	\$203,526	71%	20%	9%
	12510 Culturally Different; Communication Disorders	\$92,562	\$217,261	\$269,230	\$329,688	256%	52%	22%
	12520 Culturally Different; Compensatory	\$760	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$280,349	\$287,594	\$279,043	\$148,926	-47%	-48%	-47%
	12710 Equal Opportunity At Risk	\$32,045	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$68,040	\$228,405	\$250,461	\$385,222	466%	69%	54%
	12900 Other Special Programs	\$36,170	\$82,774	\$98,276	\$192,274	432%	132%	96%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$23,846	\$24,066	\$24,608	n/a	3%	2%
	14100 Summer School Programs; Elementary	\$38,457	\$8,055	\$5,944	\$14,237	-63%	77%	140%
	14200 Summer School Programs; Middle/Junior High School	\$7,994	\$2,426	\$287	\$1,010	-87%	-58%	252%
	14300 Summer School Programs; High School	\$65,888	\$158,571	\$152,144	\$165,723	152%	5%	9%
	16100 Remediation Testing	\$35,517	\$174,791	\$99,370	\$188,787	432%	8%	90%
	16200 Preventive Remediation	\$111,633	\$133,233	\$173,711	\$114,678	3%	-14%	-34%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,653	\$878	\$1,141	\$944	-90%	7%	-17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$90,519	\$165,171	\$136,822	\$127,120	40%	-23%	-7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$110,227	\$212,694	\$255,363	\$200,240	82%	-6%	-22%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$4,340	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$421,488	\$808,641	\$633,899	\$665,774	58%	-18%	5%
	22230 Library/Media Services; Audiovisual	\$15,619	\$24,998	\$31,346	\$32,962	111%	32%	5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,620	\$1,695,661	\$901,944	\$879,705	> 500%	-48%	-2%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$44,566	\$9,566	\$1,933	n/a	-96%	-80%
	24100 Office of The Principal	\$1,129,643	\$2,052,097	\$1,920,222	\$2,456,143	117%	20%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$351,642	\$821,660	\$482,954	\$559,917	59%	-32%	16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$113,224	\$326,223	\$303,283	\$249,275	120%	-24%	-18%
	26497 2007 Account Code - Teachers Retirement Fund	\$509,022	\$1,397,765	\$1,564,690	\$896,986	76%	-36%	-43%
Student Academic Achievement Total		\$14,283,090	\$27,901,079	\$28,358,615	\$33,621,155	135%	21%	19%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$16,754	\$21,412	\$17,138	\$15,796	-6%	-26%	-8%
	21130 Attendance and Social Work Services; Social Work Services	\$37,139	\$112,307	\$144,129	\$122,107	229%	9%	-15%
	21220 Guidance Services; Counseling Services	\$393,240	\$709,895	\$766,664	\$1,039,708	164%	46%	36%
	21320 Health Services; Medical Services	\$17,635	\$14,871	\$15,641	\$18,655	6%	25%	19%
	21340 Health Services; Nurse Services	\$88,637	\$392,756	\$453,178	\$415,703	369%	6%	-8%
	21390 Health Services; Other Health Services	\$9,529	\$2,381	\$1,820	\$6,019	-37%	153%	231%
	21420 Psychological Testing	\$0	\$35,337	\$43,874	\$58,155	n/a	65%	33%
	21430 Psychological Counseling	\$93,313	\$165,465	\$183,830	\$255,400	174%	54%	39%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$26,059	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$10,959	n/a	n/a	n/a

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	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$39,666	n/a	n/a	n/a
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$14,971	n/a	n/a	n/a
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$7,546	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$20,896	\$75,528	\$122,634	\$402,258	> 500%	433%	228%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$54,209	\$79,483	\$77,206	n/a	42%	-3%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$3,392	\$608	\$1,580	n/a	-53%	160%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$571,296	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$910,840	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,383	4%	4%	4%
	23120 Board of Education; Service Area Assistants	\$24,664	\$53,029	\$56,455	\$59,247	140%	12%	5%
	23210 Executive Administration; Office of The Superintendent	\$198,221	\$354,396	\$321,208	\$342,950	73%	-3%	7%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$33,486	\$33,224	\$43,407	n/a	30%	31%
	25720 Personnel Services; Recruitment and Placement	\$0	\$81,894	\$103,648	\$137,992	n/a	69%	33%
	25750 Personnel Services; Health Services	\$981	\$7,289	\$12,409	\$14,128	> 500%	94%	14%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$1,250	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,065,359	\$1,079,145	\$575,169	n/a	-46%	-47%
Student Instructional Support Total		\$911,007	\$3,193,005	\$3,445,088	\$5,178,448	468%	62%	50%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$26,828	\$22,749	\$9,169	\$23,419	-13%	3%	155%
	23160 Board of Education; Promotion Expenses	\$4,006	\$23,773	\$35,724	\$38,426	> 500%	62%	8%
	25110 Fiscal Services; Office of The Business Manager	\$110,707	\$275,052	\$324,912	\$444,143	301%	61%	37%
	25150 Fiscal Services; Payroll Services	\$30,448	\$92,220	\$90,475	\$126,821	317%	38%	40%
	25160 Fiscal Services; Financial Accounting	\$60	\$2,800	\$1,305	\$55	-8%	-98%	-96%
	25180 Fiscal Services; Property Accounting	\$0	\$795	\$0	\$0	n/a	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$41,796	\$11,544	\$5,198	\$16,510	-60%	43%	218%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$191	\$782	\$6	n/a	-97%	-99%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$1,082	\$19,035	\$31,021	-\$5,693	< -500%	-130%	-118%
	25400 Planning, Research, Development and Evaluation	\$375	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$5,120	\$10,283	\$10,672	\$2,100	-59%	-80%	-80%
	25950 Other Assessments	\$0	\$180	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,060,405	\$4,732,190	\$4,661,183	\$5,409,825	163%	14%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$26,336	\$10,845	\$16,873	\$12,349	-53%	14%	-27%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$334,019	\$231,603	\$265,732	\$217,944	-35%	-6%	-18%
	26499 2007 Account Code - Other	\$67,274	\$510,459	\$656,164	\$396,849	490%	-22%	-40%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$106	\$399	n/a	n/a	276%
	26600 Operation and Maintenance of Plant Services; Security Services	\$13,414	\$93,406	\$119,607	\$148,810	> 500%	59%	24%
	26700 Operation and Maintenance of Plant Services; Insurance	\$133,123	\$389,497	\$245,829	\$254,829	91%	-35%	4%
	27010 Student Transportation; Service Area Direction	\$170,984	\$219,791	\$246,938	\$479,808	181%	118%	94%
	27100 Student Transportation; Vehicle Operation	\$483,415	\$1,040,636	\$1,105,162	\$1,326,651	174%	27%	20%
	27200 Student Transportation; Monitoring Services	\$91,946	\$161,342	\$149,780	\$173,788	89%	8%	16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$266,505	\$828,250	\$850,479	\$1,023,832	284%	24%	20%
	27400 Student Transportation; Purchase of School Buses	\$241,057	\$919,799	\$72,490	\$631,792	162%	-31%	> 500%
	27500 Student Transportation; Insurance on Buses	\$31,540	\$93,660	\$69,544	\$77,712	146%	-17%	12%
	27700 Student Transportation; Contracted Transportation Services	\$21,448	\$0	\$0	\$5,040	-77%	n/a	n/a
	27910 Student Transportation; Bus Driver Training	\$728	\$1,535	\$1,600	\$1,800	147%	17%	13%
	31100 Food Services Operations; Service Area Direction	\$396,162	\$867,006	\$915,763	\$1,166,793	195%	35%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$66,418	\$175,993	\$209,486	\$249,986	276%	42%	19%
	31400 Food Services Operations; Food Purchases	\$601,260	\$1,141,019	\$1,187,610	\$1,338,921	123%	17%	13%
	31900 Other Food Services	\$315	\$21,332	\$31,850	\$38,537	> 500%	81%	21%
	33200 Community Recreation	\$44,979	\$51,269	\$49,273	\$153,605	242%	200%	212%
	33300 Civic Services	\$424	\$2,474	\$38	\$12,259	> 500%	396%	> 500%
	33400 Athletic Coaches	\$27,970	\$83,508	\$87,554	\$74,767	167%	-10%	-15%
	33910 High School Band Uniforms	\$3,066	\$5,000	\$5,000	\$5,000	63%	0%	0%
	33990 Other Community Services; Other	\$0	\$915	\$9,406	\$2,546	n/a	178%	-73%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$38,542	\$19,961	\$9,972	\$8,508	-78%	-57%	-15%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$56,435	\$107,155	\$53,784	\$97,040	72%	-9%	80%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,750	\$1,850	\$2,100	\$2,100	20%	14%	0%
Overhead and Operational Total		\$5,399,937	\$12,169,120	\$11,532,583	\$13,957,279	158%	15%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,019,372	\$1,559,758	\$1,105,563	\$553,895	-46%	-64%	-50%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$523,417	\$187,662	\$261,254	\$245,288	-53%	31%	-6%
	43000 Facilities Acquisition and Construction; Professional Services	\$125,986	\$119,682	\$466,374	\$760,263	> 500%	> 500%	63%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$16,375	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$810,812	\$734,734	\$101,570	\$823,315	2%	12%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$46,144	\$136,801	n/a	n/a	196%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$413,559	\$1,445,380	\$959,441	\$815,223	97%	-44%	-15%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,374,128	\$895,559	\$695,000	n/a	-49%	-22%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$31,633	\$0	\$64,927	n/a	105%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$213,648	\$4,277,197	n/a	n/a	> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,499,528	\$17,296,739	\$13,144,700	\$7,116,050	58%	-59%	-46%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$3,786,950	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$255,563	\$110,875	\$108,906	\$48,750	-81%	-56%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$37,500	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$10,313	n/a	n/a	n/a
Nonoperational Total		\$7,648,236	\$22,860,592	\$17,319,534	\$19,371,472	153%	-15%	12%
prorated								
	26491 2007 Account Code - PERF	\$296,720	\$595,555	\$654,206	\$353,131	19%	-41%	-46%
	26492 2007 Account Code - Social Security	\$1,191,825	\$2,086,282	\$2,220,031	\$1,177,266	-1%	-44%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$67,621	\$257,653	\$220,230	\$166,409	146%	-35%	-24%
	26494 2007 Account Code - Group Insurance	\$1,017,884	\$3,238,967	\$3,700,059	\$2,029,094	99%	-37%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$9,761	\$18,610	\$15,551	n/a	59%	-16%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$10,124	\$117,770	\$100,292	\$23,767	135%	-80%	-76%
prorated Total		\$2,584,174	\$6,305,987	\$6,913,429	\$3,765,218	46%	-40%	-46%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$16,250,252	\$32,485,718	\$33,421,449	\$36,356,791	124%	12%	9%
Student Instructional Support	\$1,038,314	\$3,569,068	\$3,870,015	\$5,413,579	421%	52%	40%
Overhead and Operational	\$5,889,643	\$13,514,406	\$12,958,250	\$14,751,729	150%	9%	14%
Nonoperational	\$7,648,236	\$22,860,592	\$17,319,534	\$19,371,472	153%	-15%	12%
Grand Total	\$30,826,445	\$72,429,783	\$67,569,248	\$75,893,571	146%	5%	12%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
52.7%	44.9%	49.5%	47.9%
3.4%	4.9%	5.7%	7.1%
19.1%	18.7%	19.2%	19.4%
24.8%	31.6%	25.6%	25.5%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	56.1%	49.8%	55.2%	55.0%