

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

**Brownsburg Community Sch Corp (3305)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$136,331	\$158,747	n/a	16%
	11100 Elementary	\$4,555,360	\$7,604,093	\$7,434,725	63%	-2%
	11200 Middle/Junior High	\$1,338,600	\$3,599,870	\$4,487,653	235%	25%
	11300 High School	\$2,971,143	\$4,606,634	\$4,994,457	68%	8%
	11355 Academic Honors - High Ability Student Program	\$0	\$151,796	\$199,626	n/a	32%
	11430 Distributive Education	\$44,209	\$66,642	\$68,604	55%	3%
	11450 Consumer and Homemaking	\$76,722	\$71,551	\$101,855	33%	42%
	11470 Business Education	\$47,720	\$783	\$356	-99%	-55%
	11590 Other Vocational Education Programs	\$0	\$0	\$52,182	n/a	n/a
	11630 High School	\$181,672	\$631,611	\$520,133	186%	-18%
	11910 Competency Testing	\$11,864	\$70,012	\$77,880	> 500%	11%
	12100 Gifted and Talented	\$233,717	\$84,706	\$29,903	-87%	-65%
	12150 High Ability Students	\$0	\$364,331	\$800,301	n/a	120%
	12210 Mild Mental Handicap	\$230,630	\$1,259,387	\$1,429,742	> 500%	14%
	12220 Moderate Mental Handicap	\$0	\$80,431	\$78,499	n/a	-2%
	12320 Multiple Handicap	\$162,793	\$124,346	\$125,174	-23%	1%
	12350 Homebound	\$10,050	\$11,375	\$13,668	36%	20%
	12410 Emotional Handicap - Full Time	\$108,579	\$169,872	\$187,008	72%	10%
	12510 Communication Disorder	\$87,281	\$217,261	\$269,230	208%	24%
	12520 Compensatory	\$314	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$0	\$0	\$0	n/a	n/a
	12620 Learning Disability - All Others	\$214,980	\$287,594	\$279,043	30%	-3%
	12710 Equal Opportunity At Risk	\$51,214	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$31,447	\$228,405	\$250,461	> 500%	10%
	12900 Other Special Programs	\$31,758	\$82,774	\$98,276	209%	19%
	13100 Adult Basic Education	\$0	\$23,846	\$24,066	n/a	1%
	14100 Elementary	\$22,854	\$8,055	\$5,944	-74%	-26%
	14200 Middle/Junior High	\$5,997	\$2,426	\$287	-95%	-88%
	14300 High School	\$52,163	\$158,571	\$152,144	192%	-4%
	16100 Remediation Testing	\$52,815	\$174,791	\$99,370	88%	-43%
	16200 Preventive Remediation	\$45,321	\$133,233	\$173,711	283%	30%
	22220 School Library	\$376,495	\$808,641	\$633,899	68%	-22%
	22230 Audiovisual	\$13,508	\$24,998	\$31,346	132%	25%
	22250 Computer Assisted Instruction Services	\$5,164	\$1,695,661	\$901,944	> 500%	-47%
	22290 Other Education Media Services	\$0	\$44,566	\$9,566	n/a	-79%
	24100 Office of the Principal Services	\$1,041,975	\$2,052,097	\$1,920,222	84%	-6%
	25820 Textbooks and Repairs	\$331,730	\$821,660	\$482,954	46%	-41%
	25840 Other Textbook Rental Services	\$159,106	\$326,223	\$303,283	91%	-7%
	26497 Teachers Retirement Fund	\$411,102	\$1,397,765	\$1,564,690	281%	12%
	41100 Transfer Tuition	\$16,570	\$878	\$1,141	-93%	30%
	41300 Area Vocational Schools	\$92,238	\$165,171	\$136,822	48%	-17%

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	41400 Joint Services and Supply	\$182,031	\$212,694	\$255,363	40%	20%
	41600 Joint Services and Supply - Other	\$0	\$0	\$4,340	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$13,199,119</b>	<b>\$27,901,079</b>	<b>\$28,358,615</b>	<b>115%</b>	<b>2%</b>
<b>Student Instructional Support</b>						
	21120 Attendance Services	\$16,179	\$21,412	\$17,138	6%	-20%
	21130 Social Work Services	\$35,308	\$112,307	\$144,129	308%	28%
	21220 Counseling Services	\$358,044	\$709,895	\$766,664	114%	8%
	21290 Other Guidance Services	\$0	\$0	\$0	n/a	n/a
	21320 Medical Services	\$4,712	\$14,871	\$15,641	232%	5%
	21340 Nurse Services	\$80,222	\$392,756	\$453,178	465%	15%
	21390 Other Health Services	\$0	\$2,381	\$1,820	n/a	-24%
	21420 Psychological Testing	\$0	\$35,337	\$43,874	n/a	24%
	21430 Psychological Counseling	\$53,175	\$165,465	\$183,830	246%	11%
	22120 Instruction & Curriculum Development	\$13,751	\$75,528	\$122,634	> 500%	62%
	22130 Instructional Staff Training Services	\$0	\$54,209	\$79,483	n/a	47%
	22190 Instructional Staff Training Services - Other	\$0	\$3,392	\$608	n/a	-82%
	23110 Service Area Direction	\$10,000	\$10,000	\$10,000	0%	0%
	23120 Service Area Assistants	\$25,501	\$53,029	\$56,455	121%	6%
	23210 Office of the Superintendent	\$189,185	\$354,396	\$321,208	70%	-9%
	23290 Other Executive Administrative Services	\$0	\$33,486	\$33,224	n/a	-1%
	26420 Employment and Placement	\$0	\$81,894	\$103,648	n/a	27%
	26450 Health Services	\$6,914	\$7,289	\$12,409	79%	70%
	26710 Technology Support and Maintenance	\$0	\$1,065,359	\$1,079,145	n/a	1%
<b>Student Instructional Support Total</b>		<b>\$792,991</b>	<b>\$3,193,005</b>	<b>\$3,445,088</b>	<b>334%</b>	<b>8%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$16,579	\$22,749	\$9,169	-45%	-60%
	23160 Promotion Expenses	\$3,731	\$23,773	\$35,724	> 500%	50%
	25110 Office of the Business Manager	\$102,764	\$275,052	\$324,912	216%	18%
	25240 Payroll Services	\$32,747	\$92,220	\$90,475	176%	-2%
	25270 Property Accounting	\$0	\$795	\$0	n/a	-100%
	25291 Refund of Revenue	\$7,546	\$11,544	\$5,198	-31%	-55%
	25295 Bank Service Charge	\$0	\$191	\$782	n/a	309%
	25360 Rent of Buildings & Equipment	\$4,806	\$19,961	\$9,972	107%	-50%
	25420 Maintenance of Buildings	\$1,834,437	\$4,732,190	\$4,661,183	154%	-2%
	25430 Maintenance of Grounds	\$12,575	\$10,845	\$16,873	34%	56%
	25440 Maintenance of Equipment	\$299,484	\$231,603	\$265,732	-11%	15%
	25450 Vehicle Maintenance (other than buses)	\$0	\$0	\$106	n/a	n/a
	25460 Security Services	\$0	\$93,406	\$119,607	n/a	28%
	25470 Insurance (other than buses)	\$99,279	\$389,497	\$245,829	148%	-37%

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	25510 Service Area Direction	\$175,667	\$219,791	\$246,938	41%	12%
	25520 Vehicle Operation	\$452,178	\$1,040,636	\$1,105,162	144%	6%
	25530 Monitoring Services	\$85,127	\$161,342	\$149,780	76%	-7%
	25540 Vehicle Servicing and Maintenance	\$262,974	\$828,250	\$850,479	223%	3%
	25550 Purchase of School Buses	\$267,477	\$919,799	\$72,490	-73%	-92%
	25560 Insurance on Buses	\$24,904	\$93,660	\$69,544	179%	-26%
	25580 Contracted Transportation Services	\$18,299	\$0	\$0	-100%	n/a
	25591 Bus Driver Training	\$0	\$1,535	\$1,600	n/a	4%
	25610 Service Area Direction	\$213,570	\$867,006	\$915,763	329%	6%
	25620 Food Preparation and Dispensing	\$158,015	\$175,993	\$209,486	33%	19%
	25640 Food Purchases	\$553,698	\$1,141,019	\$1,187,610	114%	4%
	25690 Other Food Services	\$114,414	\$21,332	\$31,850	-72%	49%
	25730 Warehousing and Distributing	\$12,216	\$19,035	\$31,021	154%	63%
	25920 Ditch Assessments	\$4,423	\$10,283	\$10,672	141%	4%
	25950 Other Assessments	\$0	\$180	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$1,410	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$3,427	\$2,800	\$1,305	-62%	-53%
	26499 Other	\$52,332	\$510,459	\$656,164	> 500%	29%
	32000 Community Recreation	\$41,430	\$51,269	\$49,273	19%	-4%
	33000 Civic Services	\$6,323	\$2,474	\$38	-99%	-98%
	34000 Athletic Coaches	\$27,603	\$83,508	\$87,554	217%	5%
	39100 High School Band Uniforms	\$0	\$5,000	\$5,000	n/a	0%
	39900 Other Community Services	\$0	\$915	\$9,406	n/a	> 500%
	49200 Scholarships	\$0	\$1,850	\$2,100	n/a	14%
	52200 Temporary Loans, INTEREST ON DEBT	\$99,466	\$107,155	\$53,784	-46%	-50%
<b>Overhead and Operational Total</b>		<b>\$4,988,902</b>	<b>\$12,169,120</b>	<b>\$11,532,583</b>	<b>131%</b>	<b>-5%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$127,298	\$187,662	\$261,254	105%	39%
	25330 Professional Services	\$166,020	\$119,682	\$466,374	181%	290%
	25340 Educational Specifications Development	\$0	\$0	\$16,375	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$1,083,072	\$1,559,758	\$1,105,563	2%	-29%
	25351 Building Acquisition/Construction/Improvement	\$276,728	\$734,734	\$101,570	-63%	-86%
	25355 Sports Facilities	\$0	\$0	\$46,144	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$1,418,828	\$1,445,380	\$959,441	-32%	-34%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,374,128	\$895,559	n/a	-35%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$31,633	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$213,648	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$4,397,775	\$17,296,739	\$13,144,700	199%	-24%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$265,313	\$110,875	\$108,906	-59%	-2%
<b>Nonoperational Total</b>		<b>\$7,735,034</b>	<b>\$22,860,592</b>	<b>\$17,319,534</b>	<b>124%</b>	<b>-24%</b>

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<b>prorated</b>						
	26491 PERF	\$276,218	\$595,555	\$654,206	137%	10%
	26492 Social Security	\$1,122,413	\$2,086,282	\$2,220,031	98%	6%
	26493 Workmen's Compensation	\$66,304	\$257,653	\$220,230	232%	-15%
	26494 Group Insurance	\$879,495	\$3,238,967	\$3,700,059	321%	14%
	26496 Unemployment Compensation	\$0	\$9,761	\$18,610	n/a	91%
	26498 Severance/Early Retirement Pay	\$0	\$117,770	\$100,292	n/a	-15%
<b>prorated Total</b>		<b>\$2,344,430</b>	<b>\$6,305,987</b>	<b>\$6,913,429</b>	<b>195%</b>	<b>10%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
<b>Student Academic Achievement</b>	\$14,961,343	\$32,485,718	\$33,421,449	123%	3%	51.5%	44.9%	49.5%
<b>Student Instructional Support</b>	\$902,582	\$3,569,068	\$3,870,015	329%	8%	3.1%	4.9%	5.7%
<b>Overhead and Operational</b>	\$5,461,518	\$13,514,406	\$12,958,250	137%	-4%	18.8%	18.7%	19.2%
<b>Nonoperational</b>	\$7,735,034	\$22,860,592	\$17,319,534	124%	-24%	26.6%	31.6%	25.6%
<b>Grand Total</b>	<b>\$29,060,477</b>	<b>\$72,429,783</b>	<b>\$67,569,248</b>	<b>133%</b>	<b>-7%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	54.6%	49.8%	55.2%