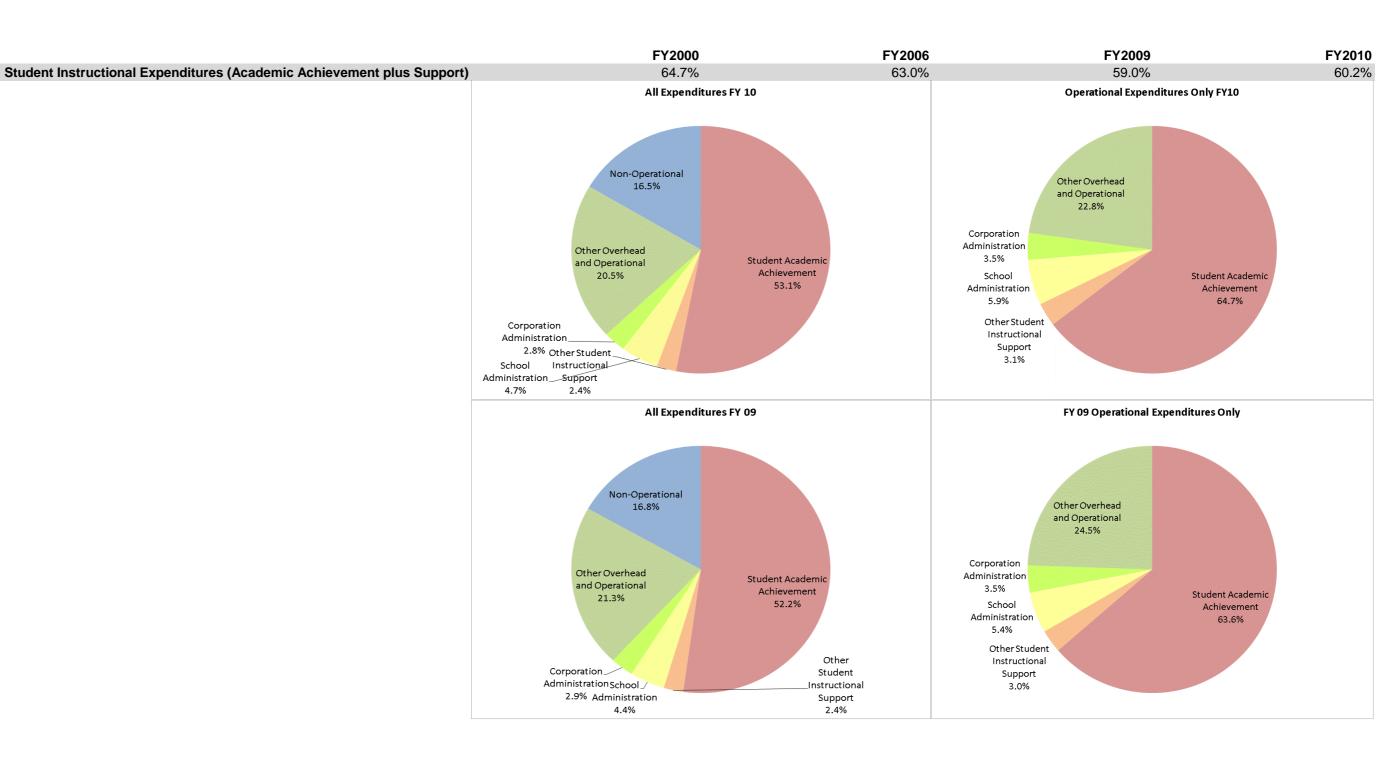
School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2009 - June 2010 Brownstown Cnt Com Sch Corp (3695)

Brownstown Cnt Com Sch Corp (3695)

	FY00 % of Total			FY06 % of Total		FY09 % of Total		FY10 % of Total	
Student Instructional Category	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	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 \$57,637	\$1,422,282	\$1,838,864	\$2,029,215	68%	43%	10%
	11410 Vocational Education; Agriculture A	\$57,637 \$105,174	\$77,133 \$124,276	\$90,944 \$73,063	\$96,798 \$74,378	68%	25% -39%	6% 2%
	11450 Vocational Education; Consumer and Homemaking 11480 Vocational Education; Industrial Education A		\$121,376	\$72,963 \$93,564	\$74,378 \$04,374	-29% -10%	-39% 45%	
	•	\$101,416	\$62,998 \$33,488	\$83,561 \$45,736	\$91,271			9%
	11520 Vocational Education; Area School Participation 12110 Gifted And Talented; Gifted and Talented	\$30,019 \$55,450	\$33,488 \$145,180	\$15,726 \$146,314	\$0 \$134.010	-100% 143%	-100% -7%	-100% -8%
	12110 Girted And Talented; Girted and Talented 12210 Mental Disabilities; Mild Mental Disabilities		\$145,189 \$244,604	\$146,314 \$227,067	\$134,910 \$536,010	176%	-7% 122%	59%
	12350 Physical Impairment; Homebound	\$194,419 \$4,988	\$241,604 \$357	\$337,967 \$0	\$536,919 \$0	-100%	-100%	39%
	12510 Culturally Different; Communication Disorders	\$75,124	\$82,125	\$94,193	\$98,92 7	32%	20%	5%
	12520 Culturally Different; Compensatory	\$75,124 \$757	\$19,217	\$94,193	\$2,310	205%	-88%	3 /0
	12610 Learning Disability	\$43,465	\$55,623	\$73,550	\$77,158	78%	39%	5%
	12710 Equal Opportunity At Risk	\$0	\$943	\$0	\$0	7070	-100%	3 /0
	12810 Special Education Preschool	\$32,243	\$53,601	\$28,213	\$78,85 8	145%	47%	180%
	12900 Other Special Programs	\$0	\$0	\$1,109	\$0	145/0	47 70	-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,075	\$22,814	\$27,227	\$26,53 6	26%	16%	-3%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$3,837	\$2,309	\$0	\$188	-95%	-92%	-3 /0
	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	-40 /0	1170	-370
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$5,765			
	17400 Payments to Other Governmental Units Within State; Transfer Tutton 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	\$110,407	\$635	-97%	3470	0070
	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; Addiovisual 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	-00 /0	> 300 /0	-1 70
	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%
			\$374,567	\$0		0,70	= 70	, ,
	26497 2007 Account Code - Teachers Retirement Fund	\$256,241	\$374,307	ΦU	\$0			
Student Academic Achievement Total	26497 2007 Account Code - Teachers Retirement Fund	\$6,248,685	\$6,970,606	\$8,092,431	\$8,932,736	43%	28%	10%
	26497 2007 Account Code - Teachers Retirement Fund					43%	28%	10%
Student Academic Achievement Total Student Instructional Support		\$6,248,685	\$6,970,606	\$8,092,431	\$8,932,736			
	21120 Attendance and Social Work Services; Attendance Services	\$6,248,685 \$22,302	\$6,970,606 \$27,946	\$8,092,431 \$33,142	\$8,932,736 \$37,923	43% 70%	36%	14%
	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services	\$6,248,685 \$22,302 \$0	\$6,970,606 \$27,946 \$2,853	\$8,092,431 \$33,142 \$700	\$8,932,736 \$37,923 \$4,670	70%	36% 64%	14% > 500%
	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services	\$6,248,685 \$22,302 \$0 \$187,995	\$6,970,606 \$27,946 \$2,853 \$204,035	\$8,092,431 \$33,142 \$700 \$247,413	\$8,932,736 \$37,923 \$4,670 \$270,337	70% 44%	36% 64% 32%	14% > 500% 9%
	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957	70% 44% 51%	36% 64% 32% 16%	14% > 500% 9% -2%
Student Instructional Support	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077	70% 44% 51% 68%	36% 64% 32% 16% 55%	14% > 500% 9% -2% 17%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957	70% 44% 51%	36% 64% 32% 16%	14% > 500% 9% -2%
Student Instructional Support	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963	70% 44% 51% 68% 61%	36% 64% 32% 16% 55%	14% > 500% 9% -2% 17% 14%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963	70% 44% 51% 68% 61%	36% 64% 32% 16% 55% 45%	14% > 500% 9% -2% 17% 14%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963	70% 44% 51% 68% 61%	36% 64% 32% 16% 55%	14% > 500% 9% -2% 17% 14% -25% 3%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963	70% 44% 51% 68% 61% -28% -70% -100%	36% 64% 32% 16% 55% 45%	14% > 500% 9% -2% 17% 14%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0	70% 44% 51% 68% 61% -28% -70% -100%	36% 64% 32% 16% 55% 45% -12% -88%	14% > 500% 9% -2% 17% 14% -25% 3% -100%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669	70% 44% 51% 68% 61% -28% -70% -100% -100% 15%	36% 64% 32% 16% 55% 45% -12% -88%	14% > 500% 9% -2% 17% 14% -25% 3% -100%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$10,669	70% 44% 51% 68% 61% -28% -70% -100% 15% 34%	36% 64% 32% 16% 55% 45% -12% -88%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations	\$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003	70% 44% 51% 68% 61% -28% -70% -100% -100% 34% -58%	36% 64% 32% 16% 55% 45% -12% -88%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55%	36% 64% 32% 16% 55% 45% -12% -88% -21% 25% -56% -17%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0	70% 44% 51% 68% 61% -28% -70% -100% -100% 34% -58%	36% 64% 32% 16% 55% 45% -12% -88%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55%	36% 64% 32% 16% 55% 45% -12% -88% -21% 25% -56% -17%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Staff Relations and Negotiations 23230 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Receiving and Disbursing Funds	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55%	36% 64% 32% 16% 55% 45% -12% -88% -21% 25% -56% -17%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 2120 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Staff Relations and Negotiations 23230 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Payroll Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55% -100%	36% 64% 32% 16% 55% 45% -12% -88% -21% 25% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Refund of Revenue	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$13	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55%	36% 64% 32% 16% 55% 45% -12% -88% 21% 25% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12% 7%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations 23230 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager 25140 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Receiving Services 25191 Other Fiscal Services; Bank Account Service Charge	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0 \$13 \$0	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$6,400 \$5	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0 \$20	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622 \$0	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55% -100%	36% 64% 32% 16% 55% 45% -12% -88% -21% 25% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager 25140 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Payroll Services 25191 Other Fiscal Services; Bank Account Service Charge 25710 Personnel Services; Supervision of Personnel Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0 \$13 \$0 \$3,623	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$6,400 \$5 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0 \$20 \$0	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622 \$0 \$0	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55% -100% > 500% -100%	36% 64% 32% 16% 55% 45% -12% -88% 21% 25% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12% 7%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager 25140 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Regeiving and Disbursing Funds 25191 Other Fiscal Services; Refund of Revenue 25195 Other Fiscal Services; Bank Account Service Charge 25710 Personnel Services; Supervision of Personnel Services 25740 Personnel Services; Noninstructional Personnel Training	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0 \$13 \$0 \$3,623 \$1,313	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0 \$20 \$0 \$0	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622 \$0 \$0 \$0	70% 44% 51% 68% 61% -28% -70% -100% -100% -100% -55% -100% -100%	36% 64% 32% 16% 55% 45% -12% -88% -12% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12% 7% -100%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Legal Services 23160 Board of Education; Legal Services 23160 Board of Education; Other Governing Body Services 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Staff Relations and Negotiations 23230 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager 25140 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Receiving and Disbursing Funds 25151 Other Fiscal Services; Refund of Revenue 25195 Other Fiscal Services; Bank Account Service Charge 25710 Personnel Services; Health Services	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0 \$13 \$0 \$3,623 \$1,313 \$620	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$1,410	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0 \$20 \$0 \$0 \$20 \$0 \$0 \$21,371	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622 \$0 \$0 \$0 \$0 \$1,005 \$1,00	70% 44% 51% 68% 61% -28% -70% -100% -100% 15% 34% -58% -55% -100% > 500% -100%	36% 64% 32% 16% 55% 45% -12% -88% 21% 25% -56% -17% -100%	14% > 500% 9% -2% 17% 14% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12% 7% -100% 148%
Student Instructional Support Student Instructional Support Total	21120 Attendance and Social Work Services; Attendance Services 21130 Attendance and Social Work Services; Social Work Services 21220 Guidance Services; Counseling Services 21340 Health Services; Nurse Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23120 Board of Education; Service Area Assistants 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 23220 Executive Administration; Community Relations 23230 Executive Administration; Staff Relations and Negotiations 23290 Executive Administration; Other Executive Administration Services 25110 Fiscal Services; Office of The Business Manager 25140 Fiscal Services; Receiving and Disbursing Funds 25150 Fiscal Services; Regeiving and Disbursing Funds 25191 Other Fiscal Services; Refund of Revenue 25195 Other Fiscal Services; Bank Account Service Charge 25710 Personnel Services; Supervision of Personnel Services 25740 Personnel Services; Noninstructional Personnel Training	\$6,248,685 \$22,302 \$0 \$187,995 \$62,857 \$472,398 \$745,552 \$22,816 \$94,440 \$1,800 \$775 \$9,286 \$123,466 \$2,371 \$3,142 \$1,692 \$0 \$0 \$0 \$13 \$0 \$3,623 \$1,313	\$6,970,606 \$27,946 \$2,853 \$204,035 \$82,086 \$512,786 \$829,705 \$18,772 \$233,225 -\$3,249 \$0 \$8,788 \$131,907 \$2,291 \$1,722 \$2,927 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,092,431 \$33,142 \$700 \$247,413 \$96,757 \$676,456 \$1,054,468 \$21,821 \$27,176 \$79 \$0 \$11,571 \$163,467 \$1,952 \$1,315 \$25,662 \$104,180 \$21,685 \$44,207 \$0 \$20 \$0 \$0	\$8,932,736 \$37,923 \$4,670 \$270,337 \$94,957 \$794,077 \$1,201,963 \$16,457 \$28,003 \$0 \$10,669 \$165,240 \$1,003 \$1,422 \$0 \$120,061 \$24,337 \$47,455 \$622 \$0 \$0 \$0	70% 44% 51% 68% 61% -28% -70% -100% -100% -100% -55% -100% -100%	36% 64% 32% 16% 55% 45% -12% -88% -12% -56% -17% -100%	14% > 500% 9% -2% 17% 14% -25% 3% -100% -8% 1% -49% 8% -100% 15% 12% 7% -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		447.040	40.500	•	•	4000/	4000/	
	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 - Workmen's Compensation 26494 2007 Account Code - Group Insurance	\$866,198	\$1,267,280	\$0	\$0 \$0			
	26496 2007 Account Code - Group Insurance 26496 2007 Account Code - Unemployment Compensation	\$52	\$9,670	\$0	\$0 \$0			
	26498 2007 Account Code - Grienipioyment Compensation 26498 2007 Account Code - Severance / Early Retirement Pay	\$52 \$0	\$82,533	\$0	\$0 \$0			
Prorated By Fund Total	20-30 2007 Account Code - Geverance / Larry Nethernett Fay	\$1,536,308	\$2,113,656	\$0 \$0	\$0			
Trotated by Fully Total		ψ1,330,300	Ψ2,110,000	Ψυ	Ψ			