

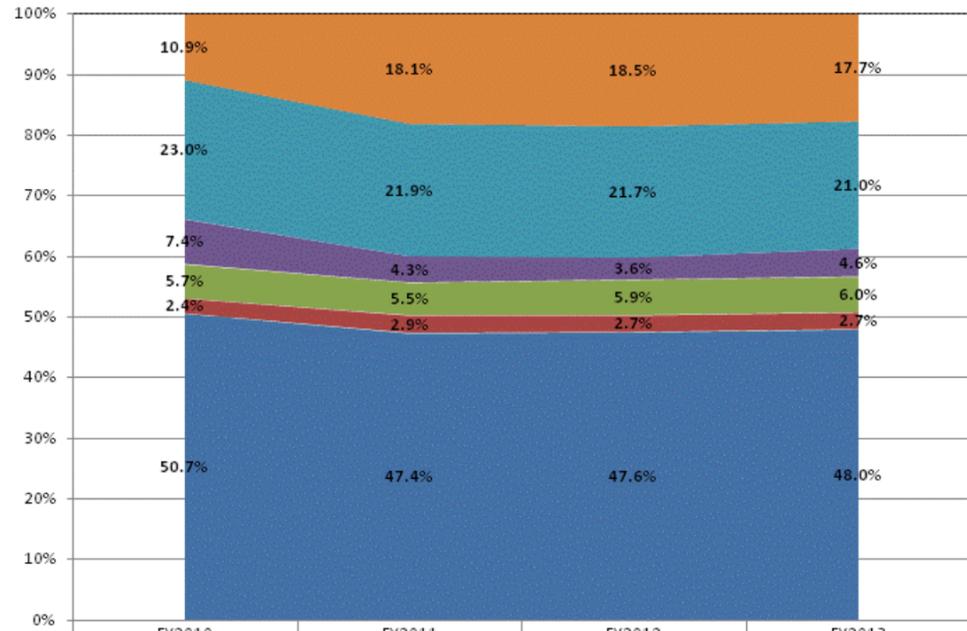
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
C A Beard Memorial School Corp (3455)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,371,065	47.6%	\$6,873,493	48.0%
Student Instructional Support	\$978,565	7.3%	\$1,041,008	6.7%	\$1,154,821	8.6%	\$1,244,723	8.7%
Overhead and Operational	\$3,224,397	24.0%	\$4,111,674	26.4%	\$3,385,597	25.3%	\$3,664,119	25.6%
Nonoperational	\$2,457,606	18.3%	\$3,522,594	22.7%	\$2,479,048	18.5%	\$2,526,461	17.7%
Grand Total	\$13,436,244		\$15,545,159		\$13,390,531		\$14,308,796	

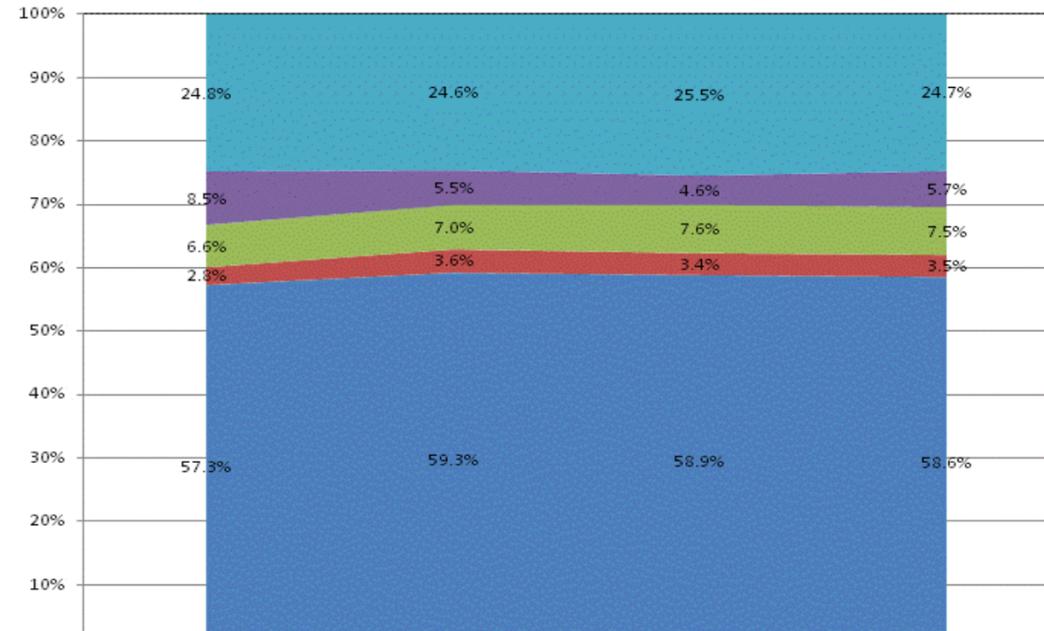
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	57.7%	50.9%	56.2%	56.7%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	10.9%	18.1%	18.5%	17.7%
Other Overhead and Operational	23.0%	21.9%	21.7%	21.0%
Corporation Administration	7.4%	4.3%	3.6%	4.6%
School Administration	5.7%	5.5%	5.9%	6.0%
Other Student Instructional Support	2.4%	2.9%	2.7%	2.7%
Student Academic Achievement	50.7%	47.4%	47.6%	48.0%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	24.8%	24.6%	25.5%	24.7%
Corporation Administration	8.5%	5.5%	4.6%	5.7%
School Administration	6.6%	7.0%	7.6%	7.5%
Other Student Instructional Support	2.8%	3.6%	3.4%	3.5%
Student Academic Achievement	57.3%	59.3%	58.9%	58.6%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$62,678	\$295,822	N/A	N/A	372%
11100 Regular Programs; Elementary	\$1,396,902	\$1,797,083	\$1,876,607	\$1,759,641	26%	-2%	-6%
11200 Regular Programs; Middle/Junior High	\$966,297	\$1,430,464	\$1,216,271	\$1,419,809	47%	-1%	17%
11300 Regular Programs; High School	\$1,333,346	\$1,526,891	\$1,465,450	\$1,503,988	13%	-2%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,225	\$0	\$11,938	N/A	> 500%	N/A
11420 Vocational Education; Agriculture B	\$42,215	\$55,371	\$51,047	\$56,655	34%	2%	11%
11450 Vocational Education; Consumer and Homemaking	\$81,502	\$90,689	\$65,472	\$65,733	-19%	-28%	0%
11520 Vocational Education; Area School Participation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$0	\$0	N/A	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$2,931	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$1,470	\$33,471	\$22,322	\$45,182	> 500%	35%	102%
12210 Mental Disabilities; Mild Mental Disabilities	\$54,189	\$70,055	\$257,131	\$303,722	460%	334%	18%
12350 Physical Impairment; Homebound	\$1,240	\$2,622	\$1,022	\$0	-100%	-100%	-100%
12520 Culturally Different; Compensatory	\$12,058	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$0	\$0	\$0	\$599	N/A	N/A	N/A
14300 Summer School Programs; High School	\$10,894	\$43,653	\$3,111	\$11,842	9%	-73%	281%
16100 Remediation Testing	\$26,005	\$7,614	\$7,577	\$3,339	-87%	-56%	-56%
16200 Preventive Remediation	\$55,301	\$1,026	\$2,243	\$0	-100%	-100%	-100%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$164,153	\$154,038	\$177,561	\$170,318	4%	11%	-4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$804,041	\$1,083,155	\$617,367	\$741,242	-8%	-32%	20%
17900 Payments to Other Governmental Units Within State; Other	\$206	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	-\$973	\$27,906	\$30,215	N/A	N/A	8%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,176	\$50,382	\$37,369	\$922	-99%	-98%	-98%
22130 Improvement of Instruction; Instructional Staff Training	\$20,196	\$22,404	\$865	\$47,290	134%	111%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,266	\$3,407	N/A	N/A	169%
22220 Library/Media Services; School Library	\$179,456	\$130,503	\$87,662	\$71,888	-60%	-45%	-18%
22230 Library/Media Services; Audiovisual	\$0	\$7,539	\$0	\$0	N/A	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$78,562	\$540	\$28,478	\$1,345	-98%	149%	-95%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$7,482	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$57,367	\$118,958	\$61,852	\$129,417	126%	9%	109%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$65,953	\$143,399	\$137,385	N/A	108%	-4%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$22,295	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$157,818	\$168,314	\$142,780	\$54,012	-66%	-68%	-62%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$83	\$0	\$0	N/A	-100%	N/A
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$6,528	\$6,749	\$0	N/A	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,945	\$0	\$0	\$300	-97%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$245,499	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$6,879	\$0	N/A	N/A	-100%
Student Academic Achievement Total	\$5,793,064	\$6,869,884	\$6,371,065	\$6,873,493	19%	0%	8%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$21,901	N/A	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,452	\$18,728	\$0	N/A	-100%	-100%
21220 Guidance Services; Counseling Services	\$143,312	\$191,741	\$169,256	\$201,340	40%	5%	19%
21320 Health Services; Medical Services	\$2,546	\$808	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$39,344	\$64,506	\$90,886	\$109,167	177%	69%	20%
21390 Health Services; Other Health Services	\$0	\$325	\$2,416	\$3,204	N/A	> 500%	33%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$43,400	\$50,633	\$79,491	\$54,250	25%	7%	-32%

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21890 Special Education Administration; Other Special Education Administration	\$0	\$2,598	\$0	\$0	N/A	-100%	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$2,953	N/A	N/A	N/A
24100 Office of The Principal	\$563,294	\$723,170	\$794,044	\$851,909	51%	18%	7%
24900 Other Support Services, School Administration	\$0	\$2,774	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$791,897	\$1,041,008	\$1,154,821	\$1,244,723	57%	20%	8%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$13,198	\$15,696	\$14,509	\$15,586	18%	-1%	7%
23120 Board of Education; Service Area Assistants	\$21,321	\$4,752	\$8,856	\$3,700	-83%	-22%	-58%
23150 Board of Education; Legal Services	\$13,768	\$7,294	\$13,636	\$8,519	-38%	17%	-38%
23160 Board of Education; Promotion Expenses	\$4,839	\$4,642	\$3,305	\$2,651	-45%	-43%	-20%
23210 Executive Administration; Office of The Superintendent	\$195,844	\$257,706	\$286,495	\$479,356	145%	86%	67%
23230 Executive Administration; Staff Relations and Negotiations	\$13,606	\$12,363	\$8,644	\$11,154	-18%	-10%	29%
25110 Fiscal Services; Office of The Business Manager	\$0	\$81,843	\$112,852	\$108,748	N/A	33%	-4%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$5,322	N/A	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$72,772	\$0	\$2,585	N/A	-96%	N/A
25192 Other Fiscal Services; Petty Cash	\$392	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$318	\$1,132	\$1,559	N/A	390%	38%
25199 Other Fiscal Services; Other	\$700	\$0	\$700	\$1,700	143%	N/A	143%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$670	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$8,994	\$32,726	\$11,279	N/A	25%	-66%
25910 Judgments	\$0	\$774,578	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$21	\$17	\$796	\$796	> 500%	> 500%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,178,199	\$1,641,527	\$1,325,866	\$1,279,312	9%	-22%	-4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,233	\$24,421	\$39,229	\$32,970	81%	35%	-16%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$139,825	\$111,052	\$164,346	\$111,218	-20%	0%	-32%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$825	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$98,837	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,535	\$3,209	\$1,676	\$0	-100%	-100%	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$132,738	\$114,773	\$122,309	\$144,447	9%	26%	18%
27010 Student Transportation; Service Area Direction	\$68,573	\$113,045	\$76,918	\$113,932	66%	1%	48%
27100 Student Transportation; Vehicle Operation	\$301,541	\$306,872	\$392,555	\$386,536	28%	26%	-2%
27200 Student Transportation; Monitoring Services	-\$438	\$11,488	\$2,303	\$7,016	N/A	-39%	205%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$203,155	\$262,384	\$198,235	\$192,665	-5%	-27%	-3%
27400 Student Transportation; Purchase of School Buses	\$138,114	\$0	\$76,126	\$152,251	10%	N/A	100%
27500 Student Transportation; Insurance on Buses	\$22,044	\$21,473	\$31,640	\$27,037	23%	26%	-15%
27600 Student Transportation; Insurance on Pupils	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$2,074	\$751	\$890	\$797	-62%	6%	-10%
31100 Food Services Operations; Service Area Direction	\$23,547	\$17,278	\$24,468	\$29,650	26%	72%	21%
31200 Food Services Operations; Food Preparation and Dispensing	\$214,298	\$128,691	\$211,428	\$221,048	3%	72%	5%
31400 Food Services Operations; Food Purchases	\$117,862	\$88,980	\$211,876	\$241,874	105%	172%	14%
31900 Other Food Services	\$17,563	\$24,758	\$22,083	\$69,741	297%	182%	216%
Overhead and Operational Total	\$2,945,215	\$4,111,674	\$3,385,597	\$3,664,119	24%	-11%	8%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$114	\$0	N/A	N/A	-100%
33200 Community Recreation	\$55,555	\$314,751	\$84,263	\$95,225	71%	-70%	13%
33300 Civic Services	\$0	\$0	\$317	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$69,573	\$186,948	\$133,142	\$191,623	175%	3%	44%

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41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,211	\$33,746	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,108	\$1,388	\$11,000	\$6,975	> 500%	403%	-37%
45100 Building Acquisition, Construction and Improvements	\$35,088	\$58,001	\$87,645	\$98,830	182%	70%	13%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$117,647	\$118,098	N/A	N/A	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$9,981	\$7,687	\$5,869	N/A	-41%	-24%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,929	\$54,770	\$26,988	\$18,234	-82%	-67%	-32%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$88,787	\$1,393	\$2,500	\$0	-100%	-100%	-100%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$17,524	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$1,524,372	\$10,708	\$15,788	N/A	-99%	47%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$827,222	\$711,858	\$869,375	\$851,500	3%	20%	-2%
54200 Common School Fund; Principal	\$1,246,407	\$624,887	\$1,127,162	\$1,106,796	-11%	77%	-2%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$500	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$0	\$500	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$2,426,879	\$3,522,594	\$2,479,048	\$2,526,461	4%	-28%	2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$41,504	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$463,507	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$23,672	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$950,505	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,479,188	\$0	\$0	\$0	N/A	N/A	N/A