School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Barr-Reeve Com Schools Inc (1315)

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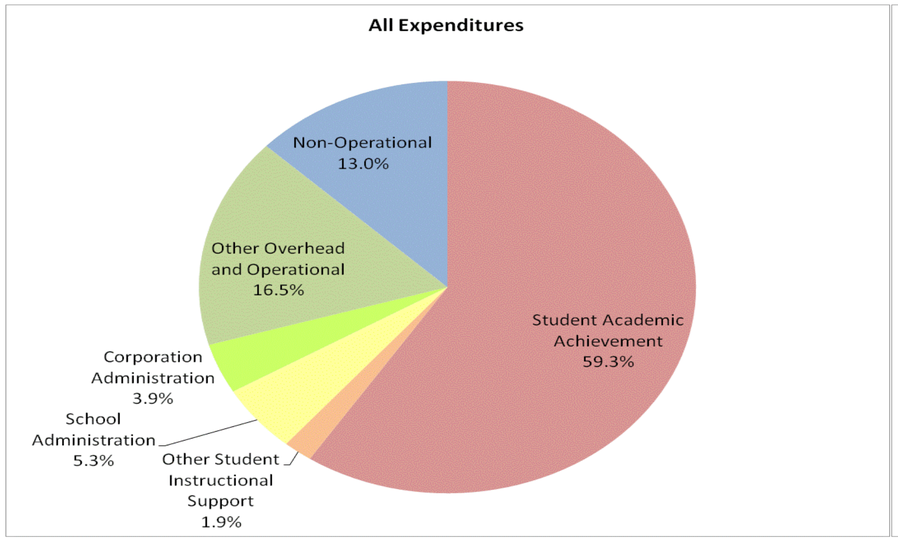
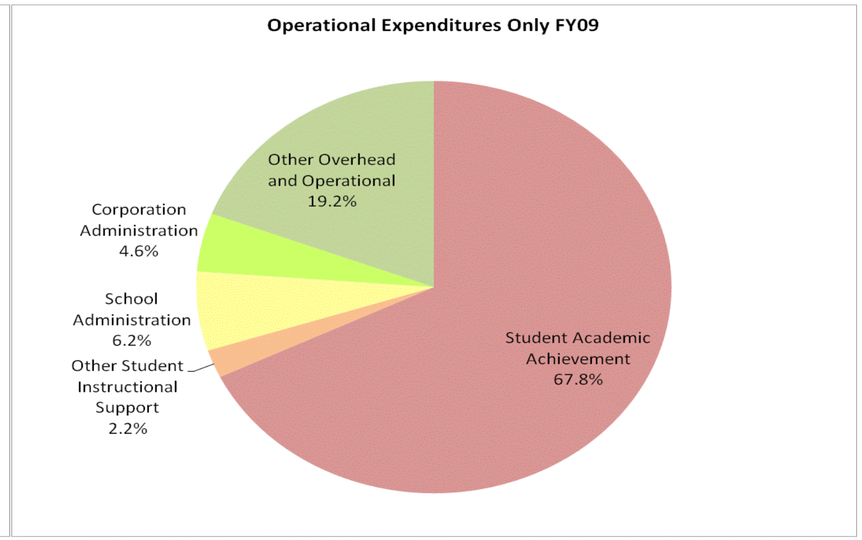
Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	$2,637,416	59.2%	$4,362,631	60.4%	$4,451,127	59.4%	$4,584,252	59.3%
Student Instructional Support	$304,635	6.8%	$427,331	5.9%	$450,575	6.0%	$556,935	7.2%
Overhead and Operational	$872,891	19.6%	$1,347,509	18.7%	$1,487,113	19.9%	$1,579,872	20.5%
Nonoperational	$637,895	14.3%	$1,084,420	15.0%	$1,099,981	14.7%	$1,003,773	13.0%
Grand Total	**$4,452,838**		**$7,221,891**		**$7,488,796**	**7%**	**$7,724,832**	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	66.1%	66.3%	65.5%	66.6%





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Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	$0	$0	$136,653	$264,816			94%
	11100 Regular Programs; Elementary	$923,139	$1,387,259	$1,573,254	$1,846,413	100%	33%	17%
	11300 Regular Programs; High School	$732,951	$1,034,286	$1,182,300	$1,421,518	94%	37%	20%
	11410 Vocational Education; Agriculture A	$38,253	$0	$0	$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	$49,926	$59,099	$69,271	$79,263	59%	34%	14%
	11510 Vocational Education; Cooperative Education	$19,106	$28,723	$25,972	$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	$8,724	$19,311	$18,513	$20,130	131%	4%	9%
	12110 Gifted And Talented; Gifted and Talented	$11,922	$13,582	$1,169	$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	$0	$0	$5,103	$45,078			> 500%
	12520 Culturally Different; Compensatory	$6,901	$6,690	$7,751	$2,654	-62%	-60%	-66%
	12710 Equal Opportunity At Risk	$28,952	$52,038	$49,845	$59,596	106%	15%	20%
	12900 Other Special Programs	$3,852	$11,640	$3,758	$8,166	112%	-30%	117%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	$0	$10,914	$0	$0		-100%	
	14300 Summer School Programs; High School	$17,203	$19,740	$28,683	$29,618	72%	50%	3%
	16100 Remediation Testing	$2,259	$0	$0	$0	-100%		
	16200 Preventive Remediation	$0	$2,464	$2,200	$0		-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$0	$0	$24,376	$93,341			283%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	$235,253	$206,039	$284,106	$327,566	39%	59%	15%
	22110 Improvement of Instruction; Service Area Direction	$0	$8,425	$0	$0		-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	$804	$3,000	$930	$505	-37%	-83%	-46%
	22130 Improvement of Instruction; Instructional Staff Training	$3,409	$9,143	$7,920	$23,365	> 500%	156%	195%
	22210 Library/Media Services; Service Area Direction	$0	$52,026	$67,309	$81,441		57%	21%
	22220 Library/Media Services; School Library	$43,648	$6,836	$6,906	$7,032	-84%	3%	2%
	22230 Library/Media Services; Audiovisual	$2,597	$705	$469	$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	$0	$8,841	$0	$0		-100%	
	22290 Library/Media Services; Other Educational Media Services	$1,390	$0	$0	$0	-100%		
	22360 Instruction, Related Technology; Network Support	$0	$164,056	$224,041	$135,157		-18%	-40%
	22900 Other Support Service, Instructional Staff	$0	$0	$0	$6,753			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$60,964	$0	$3,120	$131,841	116%		> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	$0	$90,903	$75,821	$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	$96,308	$200,821	$89,746	$0			
Student Academic Achievement Total		**$2,287,562**	**$3,396,541**	**$3,889,218**	**$4,584,252**	**100%**	**35%**	**18%**
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	$6,449	$0	$0	$0	-100%		
	21220 Guidance Services; Counseling Services	$53,789	$32,568	$27,470	$91,254	70%	180%	232%
	21230 Guidance Services; Appraisal Services	$5,792	$4,857	$4,531	$4,997	-14%	3%	10%
	21290 Guidance Services; Other Guidance Services	$24	$0	$9	$81	245%		> 500%
	21340 Health Services; Nurse Services	$18,726	$27,681	$33,032	$50,441	169%	82%	53%
	21390 Health Services; Other Health Services	$107	$1,311	$1,351	$0	-100%	-100%	-100%
	24100 Office of The Principal	$106,020	$178,348	$209,530	$259,700	145%	46%	24%
	24900 Other Support Services, School Administration	$67,855	$81,299	$117,619	$150,463	122%	85%	28%
Student Instructional Support Total		**$258,761**	**$326,063**	**$393,542**	**$556,935**	**115%**	**71%**	**42%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$9,375	$11,222	$35,719	$59,863	> 500%	433%	68%
	23120 Board of Education; Service Area Assistants	$26,350	$32,853	$43,052	$52,703	100%	60%	22%
	23150 Board of Education; Legal Services	$390	$6,104	$3,982	$12,062	> 500%	98%	203%
	23160 Board of Education; Promotion Expenses	$721	$1,242	$1,603	$1,735	141%	40%	8%
	23190 Board of Education; Other Governing Body Services	$1,373	$730	$1,129	$1,130	-18%	55%	0%
	23210 Executive Administration; Office of The Superintendent	$79,441	$100,333	$118,102	$146,552	84%	46%	24%
	23290 Executive Administration; Other Executive Administration Services	$16,248	$20,213	$20,865	$18,399	13%	-9%	-12%
	25192 Other Fiscal Services; Petty Cash	$150	$300	$0	$0	-100%	-100%	
	25196 Other Fiscal Services; Cash Change	$0	$0	$300	$100			-67%
	25750 Personnel Services; Health Services	$660	$461	$587	$0	-100%	-100%	-100%
	25840 Administrative Technology Services; Systems Operations	$0	$0	$7,015	$10,139			45%
	25860 Administrative Technology Services; Hardware Maintenance And Support	$0	$0	$0	$39			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	$0	$0	$0	$785			
	25990 Other Support Services, Central	$0	$12,000	$0	$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$113,825	$329,021	$417,892	$484,667	326%	47%	16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$37,158	$61,615	$52,958	$75,626	104%	23%	43%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$0	$1,060	$1,115	$0			
	26499 2007 Account Code - Other	$0	$0	$3,604	$0			
	26700 Operation and Maintenance of Plant Services; Insurance	$46,532	$62,907	$41,645	$42,922	-8%	-32%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$114,283	$37,116	$32,126	$24,628	-78%	-34%	-23%

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Student Instructional Category	Account		FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	27010	Student Transportation; Service Area Direction	$52,089	$30,979	$40,028	$49,174	-6%	59%	23%
	27100	Student Transportation; Vehicle Operation	$8,216	$13,769	$19,232	$19,599	139%	42%	2%
	27200	Student Transportation; Monitoring Services	$6,887	$5,674	$10,415	$10,164	48%	79%	-2%
	27300	Student Transportation; Vehicle Servicing and Maintenance	$7,843	$21,681	$24,086	$32,565	315%	50%	35%
	27400	Student Transportation; Purchase of School Buses	$0	$54,231	$0	$0		-100%	
	27500	Student Transportation; Insurance on Buses	$4,676	$6,428	$553	$498	-89%	-92%	-10%
	27700	Student Transportation; Contracted Transportation Services	$144,603	$152,888	$158,929	$147,392	2%	-4%	-7%
	27900	Student Transportation; Other Student Transportation Services	$11,333	$38,280	$48,670	$48,389	327%	26%	-1%
	27910	Student Transportation; Bus Driver Training	$0	$185	$16	$24		-87%	48%
	31100	Food Services Operations; Service Area Direction	$0	$0	$0	$950			
	31200	Food Services Operations; Food Preparation and Dispensing	$49,748	$72,498	$119,771	$156,132	214%	115%	30%
	31300	Food Services Operations; Food Delivery	$62,902	$91,776	$172,296	$149,066	137%	62%	-13%
	31400	Food Services Operations; Food Purchases	$0	$0	$0	$34,216			
	31900	Other Food Services	$308	$556	$806	$353	15%	-36%	-56%
Overhead and Operational Total			**$795,111**	**$1,166,125**	**$1,376,496**	**$1,579,872**	**99%**	**35%**	**15%**
Nonoperational									
	33100	Community Service Operations; Direction of Community Services	$0	$1,800	$8,830	$15,143		> 500%	71%
	33200	Community Recreation	$11,668	$9,729	$16,550	$16,943	45%	74%	2%
	33400	Athletic Coaches	$44,277	$75,475	$86,587	$102,551	132%	36%	18%
	33990	Other Community Services; Other	$40	$5,163	$3,675	$0	-100%	-100%	-100%
	41000	Facilities Acquisition and Construction; Land Acquisition and Development	$9,700	$500	$4,004	$3,530	-64%	> 500%	-12%
	43000	Facilities Acquisition and Construction; Professional Services	$50,840	$8,270	$3,419	$16,034	-68%	94%	369%
	45100	Building Acquisition, Construction and Improvements	$116,762	$83,876	$121,648	$23,543	-80%	-72%	-81%
	45500	Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$41,340	$76,955	$85,671	$90,523	119%	18%	6%
	47000	Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$20,348	$130,900	$84,711	$61,346	201%	-53%	-28%
	49000	Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$0	$16,978	$0	$0		-100%	
	51100	Debt Services; Principal on Debt; Bonds	$244,000	$559,445	$491,429	$415,000	70%	-26%	-16%
	51600	Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	$0	$0	$3,272	$4,356			33%
	52100	Debt Services; Interest on Debt; Bonds	$0	$0	$89,358	$174,056			95%
	54200	Common School Fund; Principal	$88,088	$88,088	$76,794	$62,241	-29%	-29%	-19%
	54250	Common School Fund; Interest	$0	$0	$11,295	$18,507			64%
Nonoperational Total			**$627,065**	**$1,057,180**	**$1,087,243**	**$1,003,773**	**60%**	**-5%**	**-8%**
Prorated By Fund									
	26491	2007 Account Code - PERF	$28,270	$48,958	$24,506	$0			
	26492	2007 Account Code - Social Security	$180,446	$261,955	$131,866	$0			
	26494	2007 Account Code - Group Insurance	$252,654	$773,612	$490,748	$0			
	26498	2007 Account Code - Severance / Early Retirement Pay	$22,969	$191,457	$95,176	$0			
Prorated By Fund Total			**$484,339**	**$1,275,982**	**$742,297**	**$0**			