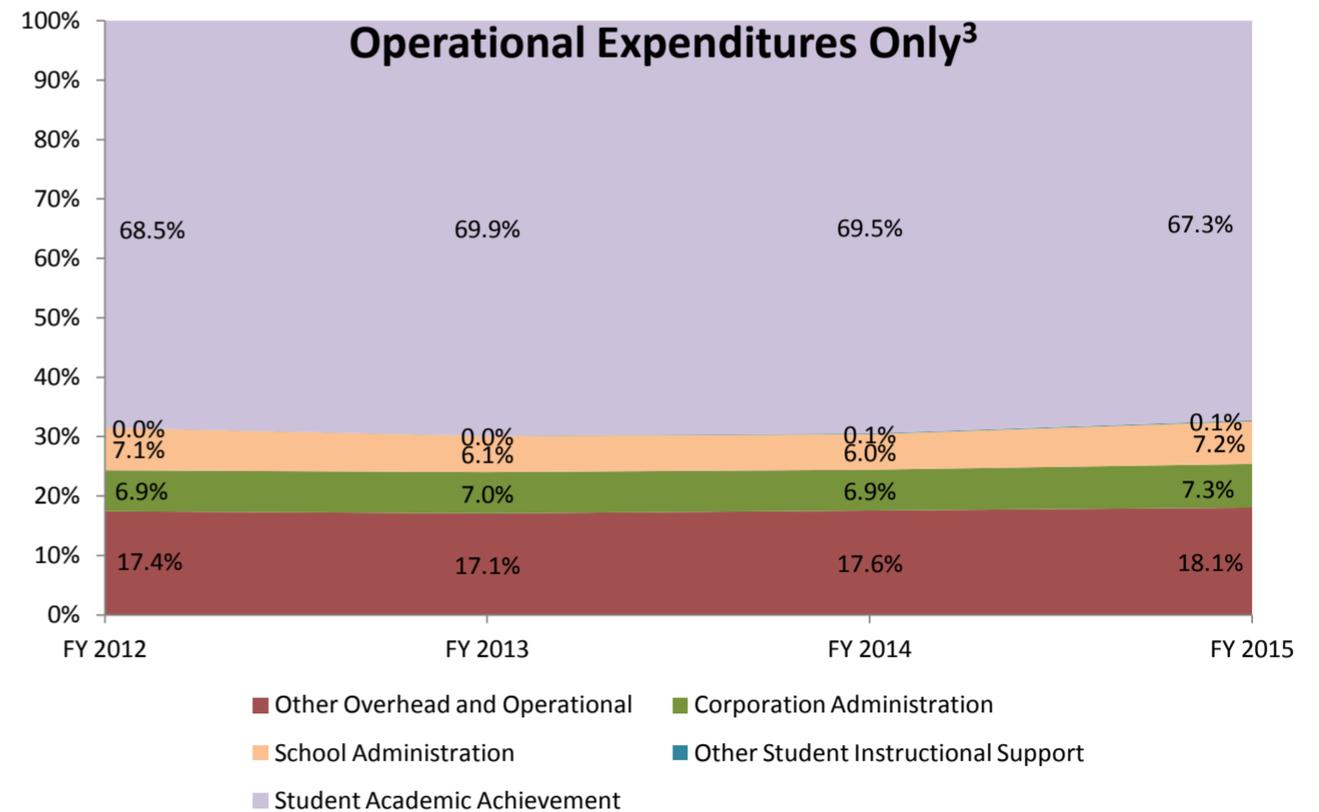
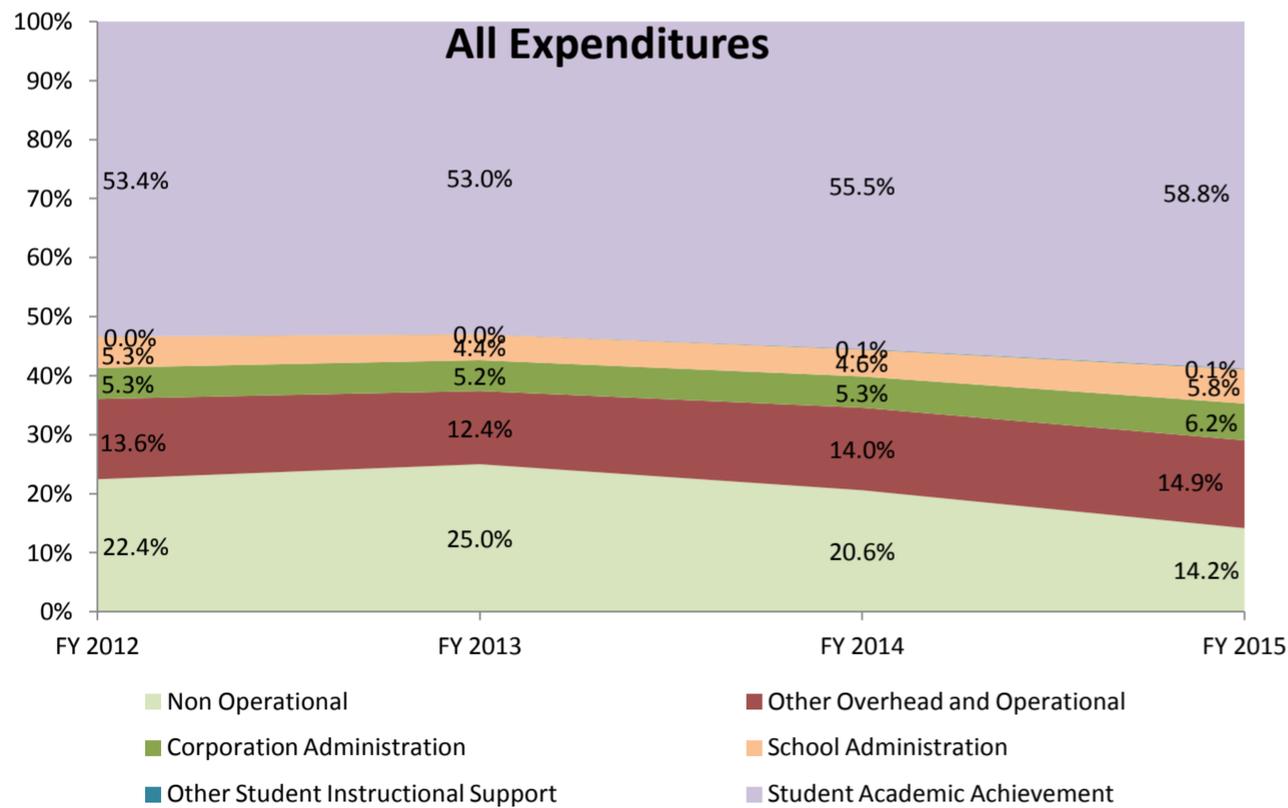


School Corporation Expenditures by Account
Biannual Financial Report Data
Beech Grove City Schools (5380)

| Instructional Expenditures | | | | | | | | | | | | |
|-------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Student Academic Achievement | \$11,274,459 | 53.3% | \$14,868,862 | 56.1% | \$16,274,211 | 53.4% | \$17,693,081 | 53.0% | \$17,533,219 | 55.5% | \$19,308,563 | 58.8% |
| Student Instructional Support | \$1,635,826 | 7.7% | \$1,305,077 | 4.9% | \$1,619,238 | 5.3% | \$1,477,042 | 4.4% | \$1,477,290 | 4.7% | \$1,943,198 | 5.9% |
| Total | \$12,910,285 | 61.0% | \$16,173,939 | 61.1% | \$17,893,449 | 58.7% | \$19,170,123 | 57.4% | \$19,010,509 | 60.1% | \$21,251,762 | 64.7% |

| Non Instructional Expenditures | | | | | | | | | | | | |
|--------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Overhead and Operational | \$4,711,363 | 22.3% | \$4,939,397 | 18.7% | \$5,753,510 | 18.9% | \$5,888,879 | 17.6% | \$6,095,222 | 19.3% | \$6,932,143 | 21.1% |
| Non Operational | \$3,529,889 | 16.7% | \$5,367,454 | 20.3% | \$6,845,469 | 22.4% | \$8,351,314 | 25.0% | \$6,507,361 | 20.6% | \$4,648,703 | 14.2% |
| Not Categorized | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total | \$8,241,252 | 39.0% | \$10,306,851 | 38.9% | \$12,598,978 | 41.3% | \$14,240,193 | 42.6% | \$12,602,583 | 39.9% | \$11,580,845 | 35.3% |

| | | | | | | |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Grand Total | \$21,151,537 | \$26,480,790 | \$30,492,427 | \$33,410,316 | \$31,613,092 | \$32,832,607 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Beech Grove City Schools (5380)

| Account | FY 2006 | FY 2009 | FY 2014 | FY 2015 | Percent Change | | | | |
|--|-----------------------------------|--|--------------------|---------------------|---------------------|---------------------|--------------|--------------|--------------|
| | | | | | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 | | |
| Student Academic Achievement | | | | | | | | | |
| 11050 | Regular Programs | Full Day Kindergarten | \$94,156 | \$635,566 | \$530,866 | \$116,797 | 24.0% | -81.6% | -78.0% |
| 11100 | Regular Programs | Elementary | \$1,399,278 | \$2,277,493 | \$3,961,860 | \$4,549,612 | 225.1% | 99.8% | 14.8% |
| 11200 | Regular Programs | Middle/Junior High | \$2,760,469 | \$4,093,203 | \$5,324,472 | \$5,678,683 | 105.7% | 38.7% | 6.7% |
| 11300 | Regular Programs | High School | \$2,385,213 | \$3,837,450 | \$5,044,763 | \$5,265,598 | 120.8% | 37.2% | 4.4% |
| 11450 | Regular Programs | Vocational Education - Consumer and Homemaking | \$0 | \$0 | \$7 | \$0 | NA | NA | NA |
| 11630 | Regular Programs | Alternative Education Programs - High School | \$0 | \$0 | \$0 | \$178,120 | NA | NA | NA |
| 12110 | Special Programs | Gifted and Talented - Gifted And Talented | \$0 | \$0 | \$32,900 | \$23,546 | NA | NA | -28.4% |
| 12350 | Special Programs | Physical Impairment - Homebound | \$0 | \$0 | \$425 | \$0 | NA | NA | NA |
| 12510 | Special Programs | Culturally Different - Communication Disorders | \$0 | \$0 | \$70,860 | \$22,324 | NA | NA | -68.5% |
| 12900 | Special Programs | Other Special Programs | \$342,835 | \$974,678 | \$219,550 | \$419,475 | 22.4% | -57.0% | 91.1% |
| 13600 | Adult/Cont. Ed. Programs | Special Interest Programs | \$0 | \$0 | \$0 | \$3,845 | NA | NA | NA |
| 14300 | Summer School Programs | High School | \$37,824 | \$1,500 | \$32,161 | \$74,260 | 96.3% | 4850.7% | 130.9% |
| 16100 | Remediation | Remediation Testing | \$105,379 | \$0 | \$0 | \$0 | NA | NA | NA |
| 16200 | Remediation | Preventive Remediation | \$0 | \$0 | \$0 | \$45 | NA | NA | NA |
| 17100 | Pay. to Other Gov. Units in State | Transfer Tuition | \$0 | \$1,200 | \$0 | \$0 | NA | NA | NA |
| 17300 | Pay. to Other Gov. Units in State | Area Vocat. School (Part. Share) | \$197,495 | \$212,880 | \$318,510 | \$186,774 | -5.4% | -12.3% | -41.4% |
| 17400 | Pay. to Other Gov. Units in State | Joint Services and Supply - Special Ed. | \$672,384 | \$811,981 | \$861,970 | \$977,956 | 45.4% | 20.4% | 13.5% |
| 17600 | Pay. to Other Gov. Units in State | Joint Services and Supply - Other | \$1,934 | \$7,896 | \$12,494 | \$13,033 | 574.0% | 65.0% | 4.3% |
| 17900 | Pay. to Other Gov. Units in State | Other | \$0 | \$7,973 | \$5,113 | \$8,103 | NA | 1.6% | 58.5% |
| 22120 | Instruction | Imp. of Instruction - Instruction and Curriculum Dev. | \$16,362 | \$109,134 | (\$11,882) | \$4,429 | -72.9% | -95.9% | NA |
| 22130 | Instruction | Imp. of Instruction - Instructional Staff Training | \$0 | \$0 | \$0 | \$5,496 | NA | NA | NA |
| 22220 | Instruction | Library/Media Services - School Library | \$23,412 | \$23,838 | \$17,374 | \$27,709 | 18.4% | 16.2% | 59.5% |
| 22250 | Instruction | Library/Media Services - Computer Assisted Instruc. Services | \$202,487 | \$591,341 | \$0 | \$0 | NA | NA | NA |
| 22330 | Instruction | Instruc. Related Tech. - Systems Analysis and Planning | \$0 | \$0 | \$0 | \$278,950 | NA | NA | NA |
| 22360 | Instruction | Instruc. Related Tech. - Network Support | \$592,435 | \$393,725 | \$177,247 | \$89,379 | -84.9% | -77.3% | -49.6% |
| 22370 | Instruction | Instruc. Related Tech. - Hardware Maintenance and Support | \$0 | \$597,494 | \$708,109 | \$1,176,244 | NA | 96.9% | 66.1% |
| 25520 | Central Services | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs | \$296,140 | \$184,035 | \$46,115 | \$138,604 | -53.2% | -24.7% | 200.6% |
| 25540 | Central Services | Textbks. for Rent/Resale - Other Textbook Rental Service | \$0 | \$2,545 | \$2,847 | \$3,170 | NA | 24.6% | 11.4% |
| 25570 | Central Services | Textbks. for Rent/Resale - Materials and Supplies | \$0 | \$104,932 | \$177,457 | \$66,412 | NA | -36.7% | -62.6% |
| 26497 | NA | Teachers Retir. Fund - 07 Acct. Code | \$550,966 | \$0 | \$0 | \$0 | NA | NA | NA |
| Student Academic Achievement Total | | | \$9,678,767 | \$14,868,862 | \$17,533,219 | \$19,308,563 | 99.5% | 29.9% | 10.1% |
| Student Instructional Support | | | | | | | | | |
| 21190 | Students | Attend. & Social Work Serv. - Other | \$16,747 | \$0 | \$0 | \$0 | NA | NA | NA |
| 21220 | Students | Guidance Services - Counseling Services | \$112,848 | \$0 | \$14,015 | \$0 | NA | NA | NA |
| 21990 | Students | Other Support Services Students - Other Student Services | \$0 | \$0 | \$15,187 | \$37,217 | NA | NA | 145.1% |
| 24100 | School Administration | Office of The Principal | \$1,016,012 | \$954,193 | \$1,179,956 | \$1,861,895 | 83.3% | 95.1% | 57.8% |
| 24900 | School Administration | Other Support Services - School Admin. | \$253,168 | \$350,884 | \$268,132 | \$44,086 | -82.6% | -87.4% | -83.6% |
| Student Instructional Support Total | | | \$1,398,775 | \$1,305,077 | \$1,477,290 | \$1,943,198 | 38.9% | 48.9% | 31.5% |
| Overhead and Operational | | | | | | | | | |
| 23110 | General Administration | Board of Education - Service Area Direction | \$29,806 | \$17,550 | \$24,000 | \$24,400 | -18.1% | 39.0% | 1.7% |
| 23150 | General Administration | Board of Education - Legal Services | \$77,958 | \$11,415 | \$91,085 | \$55,439 | -28.9% | 385.7% | -39.1% |
| 23160 | General Administration | Board of Education - Promotion Expenses | \$803 | \$2,811 | \$561 | \$325 | -59.5% | -88.4% | -42.0% |
| 23190 | General Administration | Board of Education - Other Governing Body Services | \$657,620 | \$4,922 | \$4,100 | \$0 | NA | NA | NA |
| 23210 | General Administration | Executive Administration - Office of The Superintendent | \$0 | \$898,120 | \$1,198,940 | \$1,183,120 | NA | 31.7% | -1.3% |
| 23220 | General Administration | Executive Administration - Community Relations | \$0 | \$0 | \$185,295 | \$182,167 | NA | NA | -1.7% |
| 23290 | General Administration | Executive Administration - Other Executive Admin. Services | \$10,387 | \$61,565 | \$114,834 | \$140,475 | 1252.4% | 128.2% | 22.3% |
| 25191 | Central Services | Fiscal Services - Other - Refund of Revenue | \$25 | \$9,690 | \$2,840 | \$5,064 | 20157.0% | -47.7% | 78.3% |
| 25192 | Central Services | Fiscal Services - Other - Petty Cash | \$0 | \$0 | \$0 | \$100 | NA | NA | NA |
| 25195 | Central Services | Fiscal Services - Other - Bank Account Service Charge | \$123 | \$228 | \$600 | \$78 | -36.4% | -65.9% | -87.0% |

School Corporation Expenditures by Account
Biannual Financial Report Data
Beech Grove City Schools (5380)

| Account | FY 2006 | FY 2009 | FY 2014 | FY 2015 | Percent Change | | | | | | |
|---|-----------------------------|-------------|-------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------|---------------|---------------|
| | | | | | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 | | | | |
| 25196 Central Services Fiscal Services - Other - Cash Change | \$550 | \$725 | \$4,574 | \$2,843 | 417.0% | 292.2% | -37.8% | | | | |
| 25199 Central Services Fiscal Services - Other - Other | \$0 | \$0 | \$22,165 | \$15,704 | NA | NA | -29.2% | | | | |
| 25730 Central Services Personnel Services - Personnel Services | \$0 | \$31,404 | \$0 | \$0 | NA | NA | NA | | | | |
| 25740 Central Services Personnel Services - Noninstructional Personnel Training | \$0 | \$0 | \$0 | \$120 | NA | NA | NA | | | | |
| 25790 Central Services Personnel Services - Other Personnel Services | \$0 | \$47,658 | \$25,063 | \$326,589 | NA | 585.3% | 1203.1% | | | | |
| 25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support | \$0 | \$0 | \$0 | \$95,807 | NA | NA | NA | | | | |
| 25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments | \$0 | \$0 | \$0 | \$10,500 | NA | NA | NA | | | | |
| 26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings | \$779,171 | \$1,595,674 | \$1,325,747 | \$1,185,823 | 52.2% | -25.7% | -10.6% | | | | |
| 26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds | \$255,968 | \$0 | \$0 | \$0 | NA | NA | NA | | | | |
| 26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment | \$424,015 | \$329,786 | \$513,647 | \$1,334,677 | 214.8% | 304.7% | 159.8% | | | | |
| 26499 Category not Specified Other - 2007 Account Code | \$155,142 | \$0 | \$0 | \$0 | NA | NA | NA | | | | |
| 26600 Oper. & Maint. of Plant Serv. Security Services | \$0 | \$0 | \$0 | \$41,987 | NA | NA | NA | | | | |
| 26700 Oper. & Maint. of Plant Serv. Insurance | \$176,748 | \$201,356 | \$231,742 | \$170,453 | -3.6% | -15.3% | -26.4% | | | | |
| 26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant | \$249,393 | \$0 | \$0 | \$0 | NA | NA | NA | | | | |
| 27010 Student Transportation Service Area Direction | \$2,683 | \$14,240 | \$58,300 | \$1,772 | -34.0% | -87.6% | -97.0% | | | | |
| 27100 Student Transportation Vehicle Operation | \$477,047 | \$583,121 | \$643,916 | \$562,911 | 18.0% | -3.5% | -12.6% | | | | |
| 27300 Student Transportation Vehicle Servicing and Maintenance | \$94,511 | \$108,563 | \$327,326 | \$329,233 | 248.4% | 203.3% | 0.6% | | | | |
| 27400 Student Transportation Purchase of School Buses | \$212,802 | \$168,108 | \$125,889 | \$23,950 | -88.7% | -85.8% | -81.0% | | | | |
| 27500 Student Transportation Insurance on Buses | \$16,203 | \$25,144 | \$0 | \$0 | NA | NA | NA | | | | |
| 31100 Food Services Operations Service Area Direction | \$289,097 | \$393,770 | \$222,927 | \$52,033 | -82.0% | -86.8% | -76.7% | | | | |
| 31400 Food Services Operations Food Purchases | \$339,525 | \$378,779 | \$258 | \$169 | -100.0% | -100.0% | -34.3% | | | | |
| 31900 Food Services Operations Other Food Services | \$162,041 | \$54,768 | \$971,412 | \$1,186,407 | 632.2% | 2066.2% | 22.1% | | | | |
| Overhead and Operational Total | | | | | \$4,411,619 | \$4,939,397 | \$6,095,222 | \$6,932,143 | 57.1% | 40.3% | 13.7% |
| Non Operational | | | | | | | | | | | |
| 33100 Community Service Operations Direction of Community Services | \$0 | \$0 | \$39,689 | \$102,642 | NA | NA | 158.6% | | | | |
| 33200 Category not Specified Community Recreation | \$18,121 | \$14,681 | \$66,803 | \$35,080 | 93.6% | 138.9% | -47.5% | | | | |
| 33300 Category not Specified Civic Services | \$0 | \$0 | \$574 | \$1,617 | NA | NA | 181.5% | | | | |
| 33400 Category not Specified Athletic Coaches | \$220,007 | \$219,843 | \$329,204 | \$368,169 | 67.3% | 67.5% | 11.8% | | | | |
| 33990 Other Community Services Other | \$31,825 | \$35,875 | \$0 | (\$606,390) | -2005.4% | -1790.3% | NA | | | | |
| 43000 Category not Specified Professional Services | \$20,606 | \$104,723 | \$25,317 | \$68,657 | 233.2% | -34.4% | 171.2% | | | | |
| 45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv. | \$183,506 | \$1,062,560 | \$174,583 | \$91,736 | -50.0% | -91.4% | -47.5% | | | | |
| 45200 Building Acq., Const. and Impr. Energy Savings Contracts | \$0 | \$250,506 | \$0 | \$0 | NA | NA | NA | | | | |
| 45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip. | \$0 | \$0 | \$35,820 | \$31,335 | NA | NA | -12.5% | | | | |
| 47000 Category not Specified Purchase of Mobile or Fixed Equipment | \$127,859 | \$127,525 | \$28,743 | \$61,674 | -51.8% | -51.6% | 114.6% | | | | |
| 49000 Category not Specified Other Facilities Acq. and Construction | \$0 | \$40,607 | \$1,349,968 | \$458,971 | NA | 1030.3% | -66.0% | | | | |
| 51100 Principal on Debt Bonds | \$30,000 | \$777,033 | \$1,392,259 | \$1,795,992 | 5886.6% | 131.1% | 29.0% | | | | |
| 51300 Principal on Debt Emergency Loans | \$42,820 | \$128,459 | \$0 | \$0 | NA | NA | NA | | | | |
| 52100 Interest on Debt Bonds | \$988,432 | \$359,930 | \$1,204,969 | \$1,786,565 | 80.7% | 396.4% | 48.3% | | | | |
| 52200 Interest on Debt Temporary Loans | \$86,566 | \$721,554 | \$6,927 | \$1,964 | -97.7% | -99.7% | -71.6% | | | | |
| 53100 Lease Rental Buildings-Principal | \$1,638,126 | \$664,696 | \$686,186 | \$55,705 | -96.6% | -91.6% | -91.9% | | | | |
| 53150 Lease Rental Buildings-Interest | \$0 | \$621,494 | \$425,234 | \$6,450 | NA | -99.0% | -98.5% | | | | |
| 53400 Lease Rental Other-Principal | \$0 | \$0 | \$367,806 | \$380,608 | NA | NA | 3.5% | | | | |
| 53450 Lease Rental Other-Interest | \$0 | \$0 | \$13,624 | \$0 | NA | NA | NA | | | | |
| 54200 Advancements and Obligations Common School Fund - Principal | \$91,726 | \$219,432 | \$211,879 | \$0 | NA | NA | NA | | | | |
| 54250 Advancements and Obligations Common School Fund - Interest | \$0 | \$7,991 | \$131,323 | \$7,227 | NA | -9.6% | -94.5% | | | | |
| 59100 Other Debt Services Obligations Registrars Fee | \$0 | \$6,396 | \$16,452 | \$700 | NA | -89.1% | -95.7% | | | | |
| 60700 Category not Specified Scholarships | \$4,000 | \$4,150 | \$0 | \$0 | NA | NA | NA | | | | |
| Non Operational Total | | | | | \$3,483,595 | \$5,367,454 | \$6,507,361 | \$4,648,703 | 33.4% | -13.4% | -28.6% |
| Prorated by Fund | | | | | | | | | | | |
| 26491 NA | PERF - Academic Achievement | \$33,144 | \$0 | \$0 | \$0 | NA | NA | NA | | | |

School Corporation Expenditures by Account
Biannual Financial Report Data
Beech Grove City Schools (5380)

| | | | | | | | Percent Change | | | |
|-------------------------------|----|---|--|--------------------|------------|------------|----------------|-----------------|-----------------|-----------------|
| Account | | | | FY 2006 | FY 2009 | FY 2014 | FY 2015 | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 |
| 26491 | NA | PERF - Instructional Support | | \$6,800 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 | NA | PERF - Overhead and Operational | | \$14,429 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 | NA | PERF - Non Operational | | \$1,328 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 | NA | Social Security - Academic Achievement | | \$508,324 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 | NA | Social Security - Instructional Support | | \$103,924 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 | NA | Social Security - Overhead and Operational | | \$149,415 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 | NA | Social Security - Non Operational | | \$20,294 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 | NA | Group Insurance - Academic Achievement | | \$794,327 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 | NA | Group Insurance - Instructional Support | | \$126,328 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 | NA | Group Insurance - Overhead and Operational | | \$135,901 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 | NA | Group Insurance - Non Operational | | \$24,672 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 | NA | Severance / Early Retirement Pay - Academic Achievement | | \$259,897 | \$0 | \$0 | \$0 | NA | NA | NA |
| Prorated by Fund Total | | | | \$2,178,782 | \$0 | \$0 | \$0 | NA | NA | NA |