School Corporation Expenditures by Expenditure Type
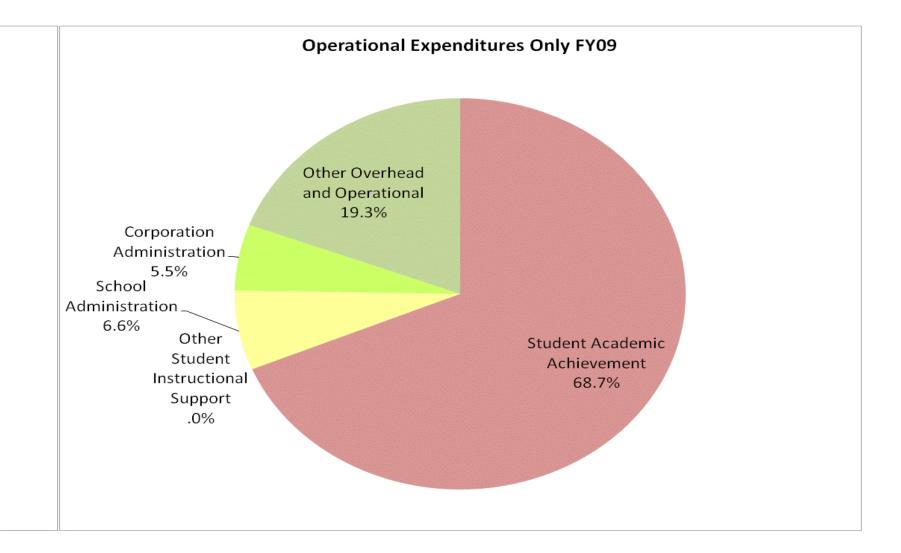## Biannual Financial Report Data
Beech Grove City Schools (5380)

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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	$8,547,255	46.7%	$11,274,459	53.3%	$12,516,618	54.1%	$14,868,862	56.1%
Student Instructional Support	$997,341	5.4%	$1,635,826	7.7%	$1,549,736	6.7%	$1,305,077	4.9%
Overhead and Operational	$3,667,360	20.0%	$4,711,363	22.3%	$4,835,104	20.9%	$4,939,397	18.7%
Nonoperational	$5,094,215	27.8%	$3,529,889	16.7%	$4,237,414	18.3%	$5,367,454	20.3%
Grand Total	$18,306,170		$21,151,537		$23,138,871	25%	$26,480,790	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	52.1%	61.0%	60.8%	61.1%

All Expenditures

- Student Academic Achievement 56.1%
- Non-Operational 20.3%
- Other Overhead and Operational 14.6%
- Corporation Administration 4.1%
- School Administration 4.9%
- Other Student Instructional Support .0%

Operational Expenditures Only FY09

- Student Academic Achievement 68.7%
- Other Overhead and Operational 19.3%
- Corporation Administration 5.5%
- School Administration 6.6%
- Other Student Instructional Support .0%

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	$94,156	$318,710	$635,566		> 500%	99%
	11100 Regular Programs; Elementary	$2,296,154	$1,399,278	$1,953,770	$2,277,493	-1%	63%	17%
	11200 Regular Programs; Middle/Junior High	$1,307,520	$2,760,469	$3,297,851	$4,093,203	213%	48%	24%
	11300 Regular Programs; High School	$2,042,735	$2,385,213	$2,847,389	$3,837,450	88%	61%	35%
	11350 Regular Programs; High School; Academic Honors Diploma	$0	$0	$45,000	$0			-100%
	11450 Vocational Education; Consumer and Homemaking	$112,479	$0	$0	$0	-100%		
	11920 Other Regular Programs; Project 4R	$3,049	$0	$0	$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	$4,839	$0	$0	$0	-100%		
	12900 Other Special Programs	$260,102	$342,835	$558,242	$974,678	275%	184%	75%
	14100 Summer School Programs; Elementary	$17,597	$0	$0	$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	$5,942	$0	$0	$0	-100%		
	14300 Summer School Programs; High School	$13,411	$37,824	$36,326	$1,500	-89%	-96%	-96%
	16100 Remediation Testing	$110,634	$105,379	$0	$0	-100%	-100%	
	16200 Preventive Remediation	$0	$0	$20,000	$0			-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	$0	$0	$0	$1,200			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$115,718	$197,495	$259,448	$212,880	84%	8%	-18%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	$546,919	$672,384	$842,724	$811,981	48%	21%	-4%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	$0	$1,934	$10,574	$7,896		308%	-25%
	17900 Payments to Other Governmental Units Within State; Other	$0	$0	$0	$7,973			
	22110 Improvement of Instruction; Service Area Direction	$143,839	$0	$0	$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	$0	$16,362	$22,886	$109,134		> 500%	377%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	$318	$0	$0	$0	-100%		
	22220 Library/Media Services; School Library	$99,255	$23,412	$17,833	$23,838	-76%	2%	34%
	22230 Library/Media Services; Audiovisual	$3,368	$0	$0	$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	$0	$202,487	$447,783	$591,341		192%	32%
	22360 Instruction, Related Technology; Network Support	$0	$592,435	$499,038	$393,725		-34%	-21%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	$0	$0	$0	$597,494			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$208,451	$296,140	$257,573	$184,035	-12%	-38%	-29%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$0	$0	$1,124	$2,545			126%
	25570 Textbooks for Rent or Resale; Materials and Supplies	$0	$0	$53,448	$104,932			96%
	26497 2007 Account Code - Teachers Retirement Fund	$220,606	$550,966	$294,961	$0			
Student Academic Achievement Total		**$7,512,936**	**$9,678,767**	**$11,784,680**	**$14,868,862**	**98%**	**54%**	**26%**
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	$13,500	$0	$0	$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	$116,675	$0	$0	$0	-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	$62,181	$0	$0	$0	-100%		
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	$0	$16,747	$416	$0		-100%	-100%
	21210 Guidance Services; Service Area Direction	$66,212	$0	$0	$0	-100%		
	21220 Guidance Services; Counseling Services	$0	$112,848	$58,005	$0		-100%	-100%
	24100 Office of The Principal	$594,784	$1,016,012	$1,026,045	$954,193	60%	-6%	-7%
	24900 Other Support Services, School Administration	$0	$253,168	$339,159	$350,884		39%	3%
Student Instructional Support Total		**$853,351**	**$1,398,775**	**$1,423,624**	**$1,305,077**	**53%**	**-7%**	**-8%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$0	$29,806	$25,761	$17,550		-41%	-32%
	23120 Board of Education; Service Area Assistants	$14,000	$0	$0	$0	-100%		
	23150 Board of Education; Legal Services	$47,320	$77,958	$23,532	$11,415	-76%	-85%	-51%
	23160 Board of Education; Promotion Expenses	$0	$803	$3,581	$2,811		250%	-21%
	23190 Board of Education; Other Governing Body Services	$23,239	$657,620	$370,068	$4,922	-79%	-99%	-99%
	23210 Executive Administration; Office of The Superintendent	$56,926	$0	$430,536	$898,120	> 500%		109%
	23220 Executive Administration; Community Relations	$353	$0	$0	$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	$87,097	$10,387	$26,478	$61,565	-29%	493%	133%
	25110 Fiscal Services; Office of The Business Manager	$56,926	$0	$0	$0	-100%		
	25150 Fiscal Services; Payroll Services	$94,088	$0	$0	$0	-100%		
	25160 Fiscal Services; Financial Accounting	$38,181	$0	$0	$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	$0	$25	$0	$9,690		> 500%	
	25195 Other Fiscal Services; Bank Account Service Charge	$0	$123	$642	$228		86%	-64%
	25196 Other Fiscal Services; Cash Change	$0	$550	$475	$725		32%	53%
	25199 Other Fiscal Services; Other	$0	$0	$2,280	$0			-100%
	25710 Personnel Services; Supervision of Personnel Services	$5,000	$0	$0	$0	-100%		
	25720 Personnel Services; Recruitment and Placement	$27,254	$0	$0	$0	-100%		
	25730 Personnel Services; Personnel Services	$0	$0	$0	$31,404			
	25750 Personnel Services; Health Services	$45	$0	$0	$0	-100%		
	25790 Personanl Services; Other Professional Services	$0	$0	$20,442	$47,658			133%

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25890 Other Technology Services	$7,003	$0	$0	$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	$99,951	$0	$0	$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$447,873	$779,171	$1,378,506	$1,595,674	256%	105%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$0	$255,968	$133,553	$0		-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$546,668	$424,015	$494,024	$329,786	-40%	-22%	-33%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$2,800	$0	$0	$0			
	26499 2007 Account Code - Other	$25,496	$155,142	$104,629	$0			
	26700 Operation and Maintenance of Plant Services; Insurance	$85,829	$176,748	$189,594	$201,356	135%	14%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$441,446	$249,393	$0	$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	$66,733	$2,683	$10,021	$14,240	-79%	431%	42%
	27100 Student Transportation; Vehicle Operation	$369,726	$477,047	$547,061	$583,121	58%	22%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$93,601	$94,511	$135,472	$108,563	16%	15%	-20%
	27400 Student Transportation; Purchase of School Buses	$153,235	$212,802	$21,594	$168,108	10%	-21%	> 500%
	27500 Student Transportation; Insurance on Buses	$6,468	$16,203	$16,000	$25,144	289%	55%	57%
	27900 Student Transportation; Other Student Transportation Services	$450	$0	$0	$0	-100%		
	31100 Food Services Operations; Service Area Direction	$74,576	$289,097	$344,270	$393,770	428%	36%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	$180,824	$0	$0	$0	-100%		
	31400 Food Services Operations; Food Purchases	$347,731	$339,525	$341,038	$378,779	9%	12%	11%
	31900 Other Food Services	$62,314	$162,041	$54,693	$54,768	-12%	-66%	0%
Overhead and Operational Total		**$3,463,151**	**$4,411,619**	**$4,674,250**	**$4,939,397**	**43%**	**12%**	**6%**
Nonoperational								
	33200 Community Recreation	$8,641	$18,121	$17,271	$14,681	70%	-19%	-15%
	33400 Athletic Coaches	$186,504	$220,007	$219,753	$219,843	18%	0%	0%
	33990 Other Community Services; Other	$0	$31,825	$35,000	$35,875		13%	3%
	43000 Facilities Acquisition and Construction; Professional Services	$40,867	$20,606	$0	$104,723	156%	408%	
	45100 Building Acquisition, Construction and Improvements	$2,786,597	$183,506	$353,831	$1,062,560	-62%	479%	200%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	$0	$0	$125,253	$250,506			100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$607,901	$127,859	$158,953	$127,525	-79%	0%	-20%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$246,995	$0	$0	$40,607	-84%		
	51100 Debt Services; Principal on Debt; Bonds	$190,000	$30,000	$102,820	$777,033	309%	> 500%	> 500%
	51300 Debt Services; Principal on Debt; Emergency Loans	$0	$42,820	$42,820	$128,459		200%	200%
	52100 Debt Services; Interest on Debt; Bonds	$153,464	$988,432	$277,585	$359,930	135%	-64%	30%
	52200 Debt Services; Interest on Debt; Temporary Loans	$35,602	$86,566	$159,780	$721,554	> 500%	> 500%	352%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$804,250	$1,638,126	$1,996,338	$664,696	-17%	-59%	-67%
	53150 Debt Services; Lease Rental; Buildings ; Interest	$0	$0	$561,177	$621,494			11%
	54200 Common School Fund; Principal	$0	$91,726	$155,762	$219,432		139%	41%
	54250 Common School Fund; Interest	$0	$0	$4,120	$7,991			94%
	59100 Other Debt Services Obligations; Registrars Fee	$0	$0	$0	$6,396			
	60700 Nonprogramed Charges; Scholarships	$0	$4,000	$5,500	$4,150		4%	-25%
Nonoperational Total		**$5,060,821**	**$3,483,595**	**$4,215,963**	**$5,367,454**	**6%**	**54%**	**27%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$81,134	$55,701	$29,718	$0			
	26492 2007 Account Code - Social Security	$664,105	$781,956	$399,608	$0			
	26493 2007 Account Code - Workmen's Compensation	$42,745	$0	$0	$0			
	26494 2007 Account Code - Group Insurance	$627,927	$1,081,229	$528,739	$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	$0	$259,897	$82,290	$0			
Prorated By Fund Total		**$1,415,911**	**$2,178,782**	**$1,040,355**	**$0**			