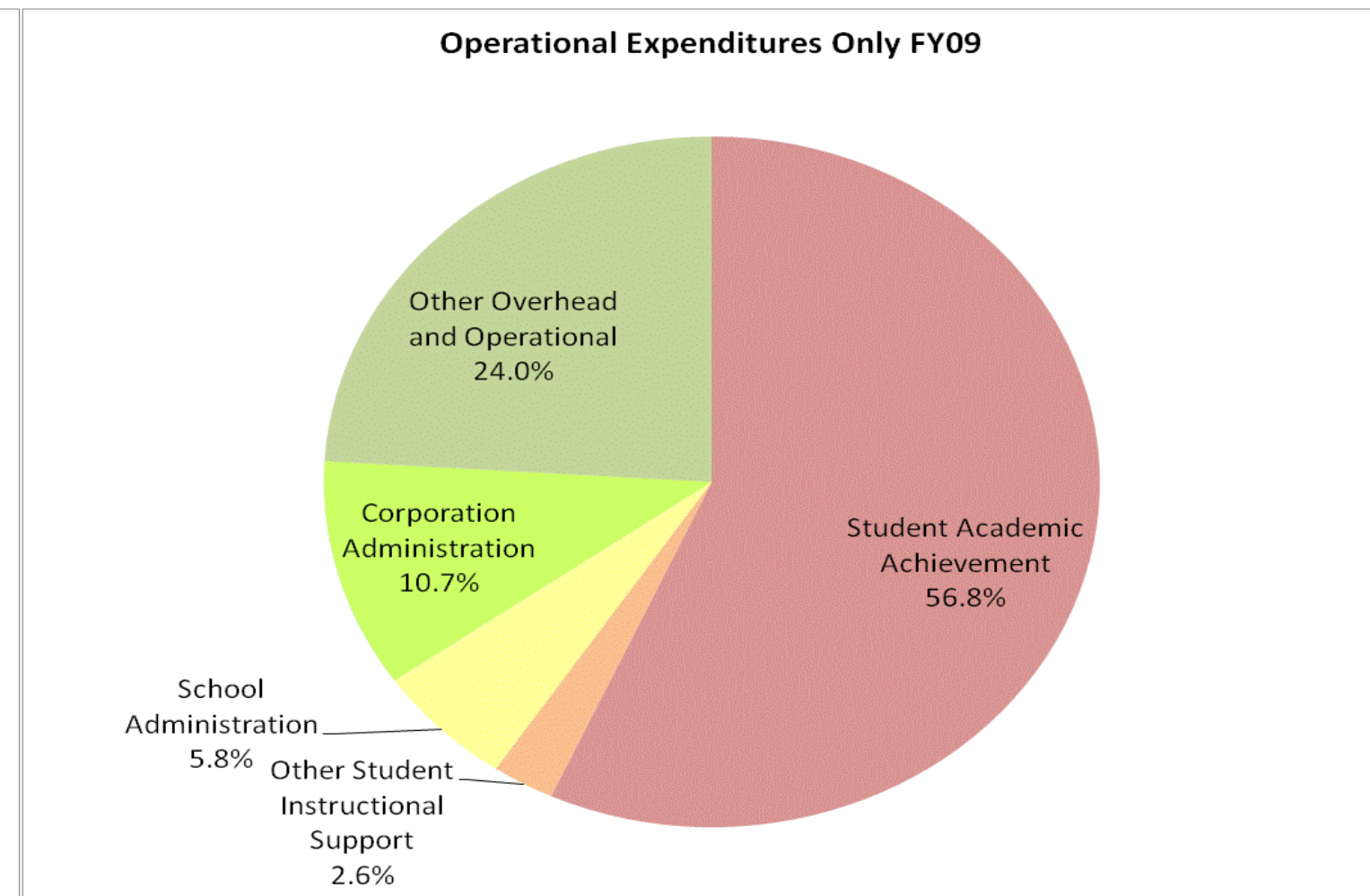
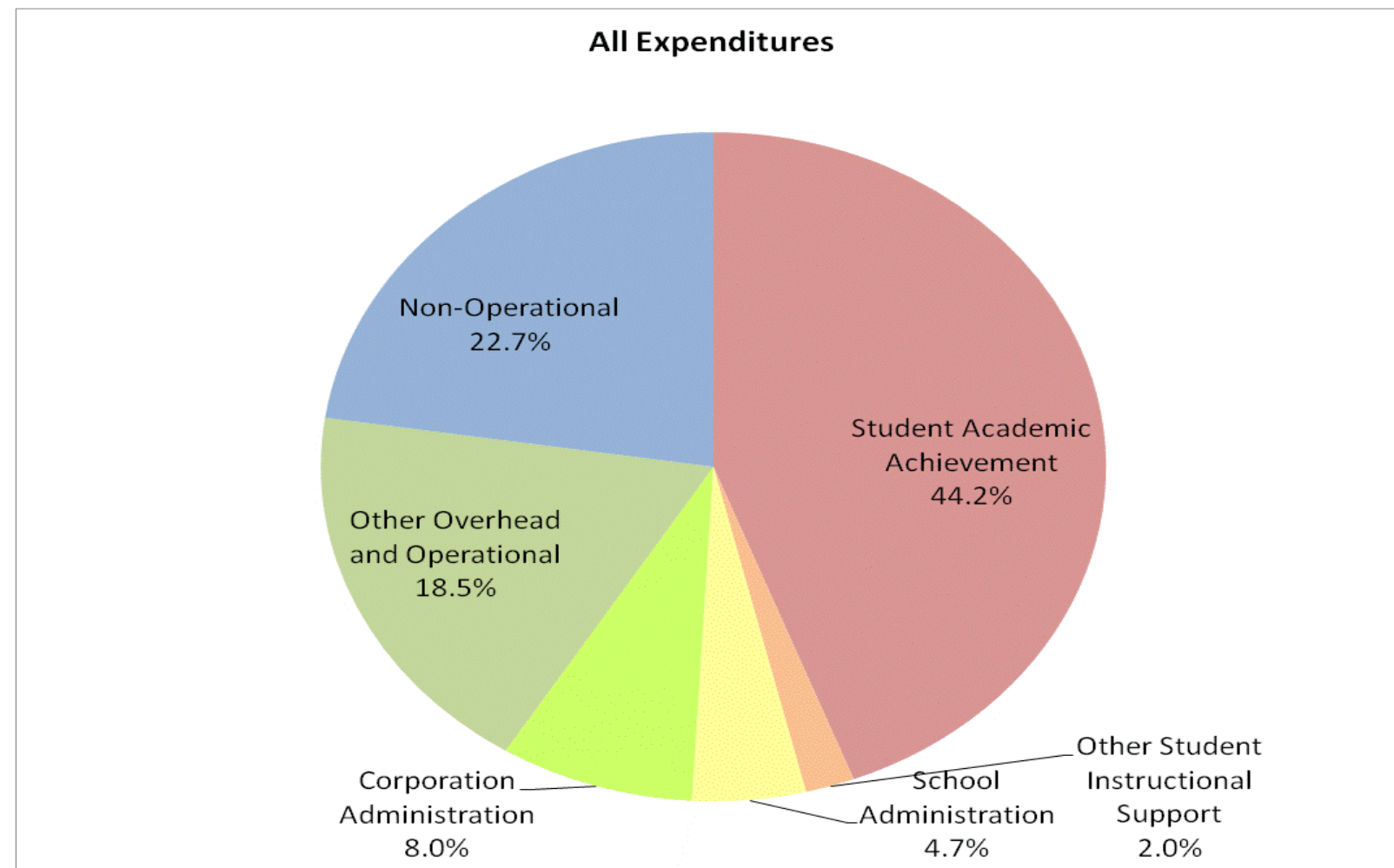


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

C A Beard Memorial School Corp (3455)

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	\$5,598,990	58.8%	\$6,775,676	50.4%	\$5,974,666	45.9%	\$6,869,884	44.2%
Student Instructional Support	\$691,121	7.3%	\$978,565	7.3%	\$989,955	7.6%	\$1,041,008	6.7%
Overhead and Operational Nonoperational	\$2,008,912	21.1%	\$3,224,397	24.0%	\$3,533,384	27.1%	\$4,111,674	26.4%
Nonoperational	\$1,217,534	12.8%	\$2,457,606	18.3%	\$2,524,379	19.4%	\$3,522,594	22.7%
Grand Total	\$9,516,556		\$13,436,244		\$13,022,384	16%	\$15,545,159	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	66.1%	57.7%	53.5%	50.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,752,570	\$1,396,902	\$1,477,617	\$1,797,083	3%	29%	22%
	11200 Regular Programs; Middle/Junior High	\$0	\$966,297	\$1,215,641	\$1,430,464		48%	18%
	11300 Regular Programs; High School	\$1,665,578	\$1,333,346	\$1,338,851	\$1,526,891	-8%	15%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$15,500	\$1,225			-92%
	11420 Vocational Education; Agriculture B	\$52,343	\$42,215	\$37,271	\$55,371	6%	31%	49%
	11450 Vocational Education; Consumer and Homemaking	\$52,425	\$81,502	\$81,911	\$90,689	73%	11%	11%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$2,297			
	11910 Other Regular Programs; Competency Testing	\$12,632	\$2,931	\$3,595	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$13,288	\$1,470	\$28,803	\$33,471	152%	> 500%	16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$45,480	\$54,189	\$60,091	\$70,055	54%	29%	17%
	12350 Physical Impairment; Homebound	\$0	\$1,240	\$1,353	\$2,622		112%	94%
	12520 Culturally Different; Compensatory	\$0	\$12,058	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	\$0	\$0	\$17,663	\$0			-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$5,055	\$0			-100%
	14300 Summer School Programs; High School	\$29,930	\$10,894	\$13,479	\$43,653	46%	301%	224%
	16100 Remediation Testing	\$12,526	\$26,005	\$3,128	\$7,614	-39%	-71%	143%
	16200 Preventive Remediation	\$27,553	\$55,301	\$1,688	\$1,026	-96%	-98%	-39%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$90,070	\$164,153	\$276,025	\$154,038	71%	-6%	-44%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$580,736	\$804,041	\$277,410	\$1,083,155	87%	35%	290%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$206	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$45	\$0	\$973	-\$973	< -500%		-200%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$164,558	\$67,176	\$32,735	\$50,382	-69%	-25%	54%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$20,196	\$63,513	\$22,404		11%	-65%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,650	\$0			-100%
	22220 Library/Media Services; School Library	\$111,396	\$179,456	\$143,708	\$130,503	17%	-27%	-9%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$0	\$7,539			
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$78,562	\$28,721	\$540		-99%	-98%
	22360 Instruction, Related Technology; Network Support	\$0	\$57,367	\$72,196	\$118,958		107%	65%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$65,953			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$18,024	\$22,295	\$9,693	\$0	-100%	-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$94,248	\$157,818	\$87,815	\$168,314	79%	7%	92%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$769	\$83			-89%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$13,993	\$6,528			-53%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$11,945	\$2,850	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$174,479	\$245,499	\$188,101	\$0			
Student Academic Achievement Total		\$4,897,883	\$5,793,064	\$5,501,797	\$6,869,884	40%	19%	25%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$3	\$0	\$0	\$0	-100%		
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$973	\$4,452			358%
	21220 Guidance Services; Counseling Services	\$116,370	\$143,312	\$160,524	\$191,741	65%	34%	19%
	21320 Health Services; Medical Services	\$496	\$2,546	\$914	\$808	63%	-68%	-12%
	21340 Health Services; Nurse Services	\$35,952	\$39,344	\$41,867	\$64,506	79%	64%	54%
	21390 Health Services; Other Health Services	\$434	\$0	\$3,543	\$325	-25%		-91%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$35,633	\$43,400	\$64,592	\$50,633	42%	17%	-22%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$2,598			
	24100 Office of The Principal	\$396,766	\$563,294	\$626,353	\$723,170	82%	28%	15%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$2,774			
Student Instructional Support Total		\$585,655	\$791,897	\$898,767	\$1,041,008	78%	31%	16%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,088	\$13,198	\$17,326	\$15,696	4%	19%	-9%
	23120 Board of Education; Service Area Assistants	\$4,725	\$21,321	\$4,425	\$4,752	1%	-78%	7%
	23150 Board of Education; Legal Services	\$2,233	\$13,768	\$15,947	\$7,294	227%	-47%	-54%
	23160 Board of Education; Promotion Expenses	\$1,977	\$4,839	\$2,169	\$4,642	135%	-4%	114%
	23210 Executive Administration; Office of The Superintendent	\$122,983	\$195,844	\$138,894	\$257,706	110%	32%	86%
	23230 Executive Administration; Staff Relations and Negotiations	\$6,886	\$13,606	\$96,280	\$12,363	80%	-9%	-87%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$157	\$0			-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$80,405	\$81,843			2%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$78,010	\$72,772			-7%
	25192 Other Fiscal Services; Petty Cash	\$314	\$392	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$15	\$318			> 500%
	25199 Other Fiscal Services; Other	\$0	\$700	\$0	\$0		-100%	
	25400 Planning, Research, Development and Evaluation	\$2,447	\$0	\$0	\$0	-100%		
	25890 Other Technology Services	\$16,825	\$0	\$0	\$8,994	-47%		
	25910 Judgments	\$0	\$0	\$0	\$774,578			
	25920 Ditch Assessments	\$0	\$21	\$20	\$17		-21%	-18%
	25990 Other Support Services, Central	\$263	\$0	\$402	\$0	-100%		-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$596,078	\$1,178,199	\$1,416,499	\$1,641,527	175%	39%	16%

School Corporation Expenditures by Expenditure Type
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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
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,568	\$18,233	\$19,053	\$24,421	57%	34%	28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$56,844	\$139,825	\$178,137	\$111,052	95%	-21%	-38%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$961	\$825	\$248	\$0			
	26499 2007 Account Code - Other	\$34,252	\$98,837	\$42,809	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,736	\$2,535	\$3,204	\$3,209	17%	27%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$57,493	\$132,738	\$116,183	\$114,773	100%	-14%	-1%
	27010 Student Transportation; Service Area Direction	\$71,357	\$68,573	\$101,762	\$113,045	58%	65%	11%
	27100 Student Transportation; Vehicle Operation	\$223,376	\$301,541	\$302,003	\$306,872	37%	2%	2%
	27200 Student Transportation; Monitoring Services	\$6,230	-\$438	\$4,466	\$11,488	84%		157%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$132,713	\$203,155	\$227,240	\$262,384	98%	29%	15%
	27400 Student Transportation; Purchase of School Buses	\$165,000	\$138,114	\$129,909	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$9,027	\$22,044	\$7,885	\$21,473	138%	-3%	172%
	27600 Student Transportation; Insurance on Pupils	\$0	\$2,000	\$0	\$0		-100%	
	27900 Student Transportation; Other Student Transportation Services	\$1,061	\$2,074	\$387	\$751	-29%	-64%	94%
	31100 Food Services Operations; Service Area Direction	\$24,600	\$23,547	\$29,609	\$17,278	-30%	-27%	-42%
	31200 Food Services Operations; Food Preparation and Dispensing	\$138,880	\$214,298	\$198,217	\$128,691	-7%	-40%	-35%
	31400 Food Services Operations; Food Purchases	\$123,258	\$117,862	\$160,230	\$88,980	-28%	-25%	-44%
	31900 Other Food Services	\$19,001	\$17,563	\$25,803	\$24,758	30%	41%	-4%
Overhead and Operational Total		\$1,852,177	\$2,945,215	\$3,397,694	\$4,111,674	122%	40%	21%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$2,321	\$0			-100%
	33200 Community Recreation	\$56,542	\$55,555	\$71,191	\$314,751	457%	467%	342%
	33400 Athletic Coaches	\$49,555	\$69,573	\$152,758	\$186,948	277%	169%	22%
	33990 Other Community Services; Other	\$0	\$0	\$531	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$71,317	\$3,211	\$9,968	\$33,746	-53%	> 500%	239%
	43000 Facilities Acquisition and Construction; Professional Services	\$4,200	\$1,108	\$300	\$1,388	-67%	25%	363%
	45100 Building Acquisition, Construction and Improvements	\$151,606	\$35,088	\$68,570	\$58,001	-62%	65%	-15%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,887	\$0	\$0	\$9,981	1%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$138,341	\$99,929	\$109,202	\$54,770	-60%	-45%	-50%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$90,946	\$88,787	\$11,740	\$1,393	-98%	-98%	-88%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$21,491	\$1,524,372			> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$490,933	\$827,222	\$766,839	\$711,858	45%	-14%	-7%
	54200 Common School Fund; Principal	\$134,382	\$1,246,407	\$1,286,166	\$624,887	365%	-50%	-51%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$500			
Nonoperational Total		\$1,197,708	\$2,426,879	\$2,501,077	\$3,522,594	194%	45%	41%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$57,852	\$41,504	\$46,330	\$0			
	26492 2007 Account Code - Social Security	\$394,329	\$463,507	\$179,073	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,476	\$23,672	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$517,600	\$950,505	\$491,208	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,876	\$0	\$6,437	\$0			
Prorated By Fund Total		\$983,133	\$1,479,188	\$723,049	\$0			