

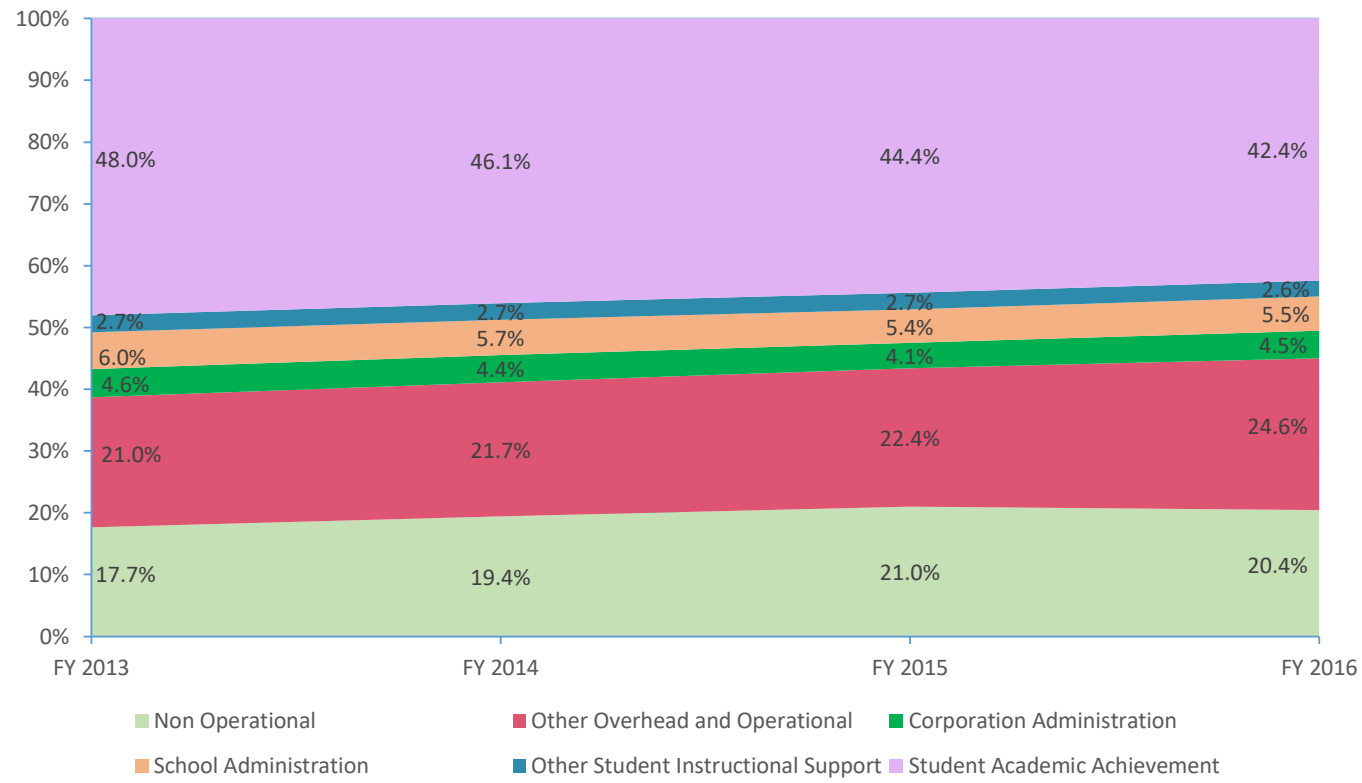
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**C A Beard Memorial School Corp (3455)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,873,493	48.0%	\$5,702,378	46.1%	\$5,454,354	44.4%	\$5,261,937	42.4%
Student Instructional Support	\$978,565	7.3%	\$1,041,008	6.7%	\$1,244,723	8.7%	\$1,039,577	8.4%	\$995,911	8.1%	\$1,006,965	8.1%
<b>Total</b>	<b>\$7,754,241</b>	<b>57.7%</b>	<b>\$7,910,891</b>	<b>50.9%</b>	<b>\$8,118,216</b>	<b>56.7%</b>	<b>\$6,741,956</b>	<b>54.5%</b>	<b>\$6,450,264</b>	<b>52.5%</b>	<b>\$6,268,902</b>	<b>50.5%</b>

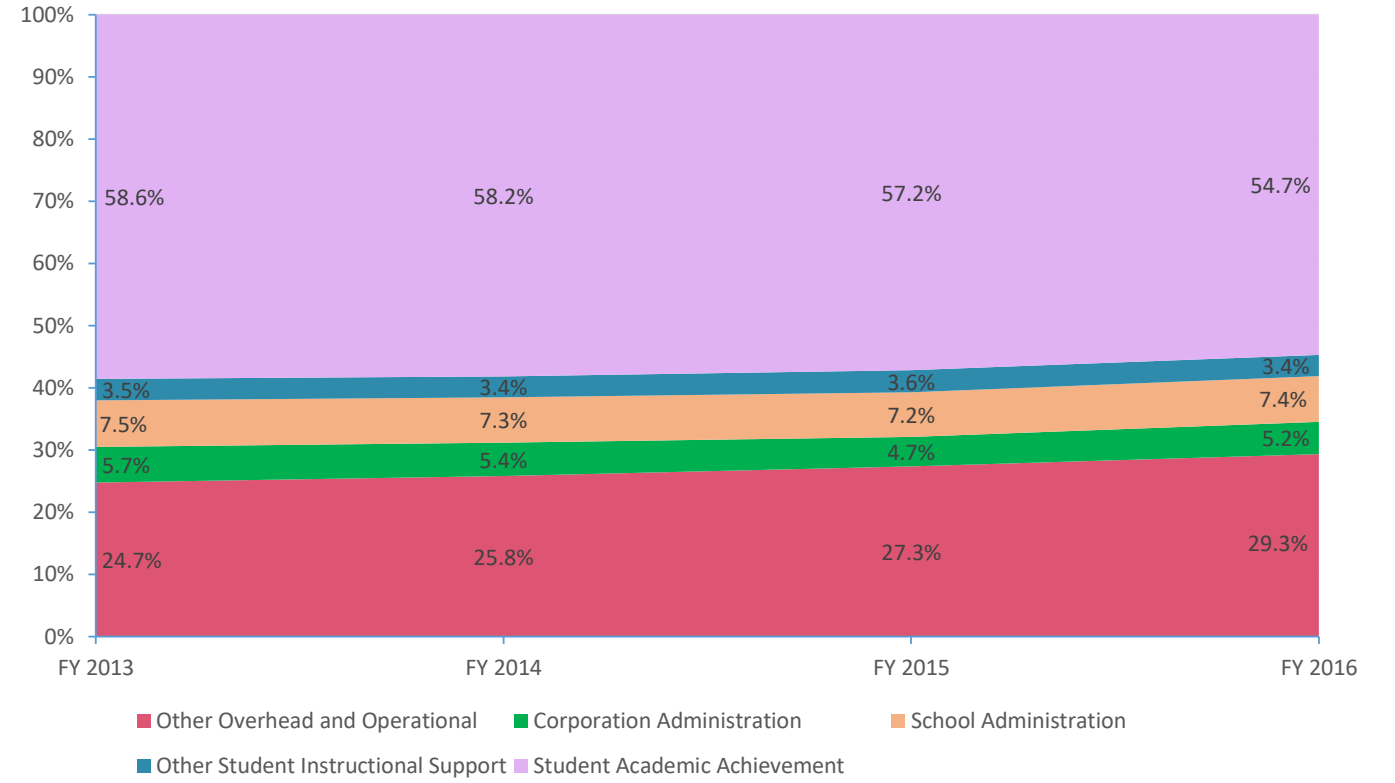
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,224,397	24.0%	\$4,111,674	26.4%	\$3,664,119	25.6%	\$3,231,289	26.1%	\$3,257,579	26.5%	\$3,602,675	29.0%
Non Operational	\$2,457,606	18.3%	\$3,522,594	22.7%	\$2,526,461	17.7%	\$2,404,189	19.4%	\$2,581,083	21.0%	\$2,536,930	20.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,682,003</b>	<b>42.3%</b>	<b>\$7,634,268</b>	<b>49.1%</b>	<b>\$6,190,580</b>	<b>43.3%</b>	<b>\$5,635,478</b>	<b>45.5%</b>	<b>\$5,838,663</b>	<b>47.5%</b>	<b>\$6,139,605</b>	<b>49.5%</b>

<b>Grand Total</b>	<b>\$13,436,244</b>	<b>\$15,545,159</b>	<b>\$14,308,796</b>	<b>\$12,377,434</b>	<b>\$12,288,927</b>	<b>\$12,408,507</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$283,318	\$242,570	NA	NA	-14.4%
11100	Regular Programs	Elementary	\$1,396,902	\$1,797,083	\$1,013,905	\$919,218	-34.2%	-48.8%	-9.3%
11200	Regular Programs	Middle/Junior High	\$966,297	\$1,430,464	\$1,478,192	\$1,383,641	43.2%	-3.3%	-6.4%
11300	Regular Programs	High School	\$1,333,346	\$1,526,891	\$1,261,294	\$1,219,431	-8.5%	-20.1%	-3.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$1,225	\$1,419	\$66,280	NA	5310.1%	4571.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$42,215	\$55,371	\$56,708	\$20,427	-51.6%	-63.1%	-64.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$81,502	\$90,689	\$61,070	\$62,301	-23.6%	-31.3%	2.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$2,297	\$0	\$0	NA	-100.0%	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$2,931	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$1,470	\$33,471	\$28,082	\$32,971	2143.5%	-1.5%	17.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$54,189	\$70,055	\$379,509	\$437,273	706.9%	524.2%	15.2%
12350	Special Programs	Physical Impairment - Homebound	\$1,240	\$2,622	\$3,147	\$2,793	125.3%	6.5%	-11.3%
12520	Special Programs	Culturally Different - Compensatory	\$12,058	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$10,894	\$43,653	\$8,688	\$9,829	-9.8%	-77.5%	13.1%
16100	Remediation	Remediation Testing	\$26,005	\$7,614	\$3,302	\$2,988	-88.5%	-60.8%	-9.5%
16200	Remediation	Preventive Remediation	\$55,301	\$1,026	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$164,153	\$154,038	\$176,955	\$198,679	21.0%	29.0%	12.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$804,041	\$1,083,155	\$459,153	\$371,157	-53.8%	-65.7%	-19.2%
17900	Payments to Other Governmental Units Within State	Other	\$206	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	(\$973)	\$419	\$89	NA	109.2%	-78.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$67,176	\$50,382	\$13,858	\$23,051	-65.7%	-54.2%	66.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$20,196	\$22,404	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$179,456	\$130,503	\$56,685	\$44,893	-75.0%	-65.6%	-20.8%
22230	Instruction	Library/Media Services - Audiovisual	\$0	\$7,539	\$0	\$0	NA	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$78,562	\$540	\$114,581	\$0	-100.0%	-100.0%	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$57,367	\$118,958	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$65,953	\$16,554	\$89,593	NA	35.8%	441.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$25,443	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$22,295	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$157,818	\$168,314	\$37,516	\$109,311	-30.7%	-35.1%	191.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$83	\$0	\$0	NA	-100.0%	NA
25550	Central Services	Textbks. for Rent/Resale - Direction of Resale Service	\$0	\$6,528	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$11,945	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$245,499	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$5,793,064</b>	<b>\$6,869,884</b>	<b>\$5,454,354</b>	<b>\$5,261,937</b>	<b>-9.2%</b>	<b>-23.4%</b>	<b>-3.5%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$14,825	\$0	NA	NA	-100.0%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$4,452	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$143,312	\$191,741	\$136,145	\$140,461	-2.0%	-26.7%	3.2%
21320	Students	Health Services - Medical Services	\$2,546	\$808	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$39,344	\$64,506	\$104,284	\$107,357	172.9%	66.4%	2.9%
21390	Students	Health Services - Other Health Services	\$0	\$325	\$2,556	\$2,676	NA	723.4%	4.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$43,400	\$50,633	\$67,805	\$67,280	55.0%	32.9%	-0.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$2,598	\$0	\$0	NA	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$4,601	\$1,075	NA	NA	-76.6%
24100	School Administration	Office of The Principal	\$563,294	\$723,170	\$665,695	\$688,116	22.2%	-4.8%	3.4%
24900	School Administration	Other Support Services - School Admin.	\$0	\$2,774	\$0	\$0	NA	-100.0%	NA
<b>Student Instructional Support Total</b>			<b>\$791,897</b>	<b>\$1,041,008</b>	<b>\$995,911</b>	<b>\$1,006,965</b>	<b>27.2%</b>	<b>-3.3%</b>	<b>1.1%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$13,198	\$15,696	\$23,433	\$22,165	67.9%	41.2%	-5.4%
23120	General Administration	Board of Education - Service Area Assistants	\$21,321	\$4,752	\$0	\$0	-100.0%	-100.0%	NA

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							2006 to 2016	2009 to 2016	2015 to 2016
23150	General Administration	Board of Education - Legal Services	\$13,768	\$7,294	\$24,545	\$37,685	173.7%	416.6%	53.5%
23160	General Administration	Board of Education - Promotion Expenses	\$4,839	\$4,642	\$2,580	\$2,863	-40.8%	-38.3%	11.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$195,844	\$257,706	\$230,341	\$254,462	29.9%	-1.3%	10.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$13,606	\$12,363	\$22,578	\$28,484	109.4%	130.4%	26.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$81,843	\$125,119	\$133,155	NA	62.7%	6.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$72,772	\$0	\$0	NA	-100.0%	NA
25192	Central Services	Fiscal Services - Other - Petty Cash	\$392	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$318	\$3,932	\$6,306	NA	1883.3%	60.4%
25199	Central Services	Fiscal Services - Other - Other	\$700	\$0	\$0	\$0	-100.0%	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$65,842	\$68,254	NA	NA	3.7%
25890	Central Services	Other Technology Services	\$0	\$8,994	\$6,828	\$0	NA	-100.0%	-100.0%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$774,578	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$21	\$17	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,178,199	\$1,641,527	\$873,340	\$869,087	-26.2%	-47.1%	-0.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$18,233	\$24,421	\$45,705	\$44,477	143.9%	82.1%	-2.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$139,825	\$111,052	\$287,652	\$274,392	96.2%	147.1%	-4.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$825	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$98,837	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$2,535	\$3,209	\$0	\$0	-100.0%	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$0	\$49,998	NA	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$132,738	\$114,773	\$146,986	\$135,071	1.8%	17.7%	-8.1%
27010	Student Transportation	Service Area Direction	\$68,573	\$113,045	\$108,387	\$110,468	61.1%	-2.3%	1.9%
27100	Student Transportation	Vehicle Operation	\$301,541	\$306,872	\$441,278	\$495,069	64.2%	61.3%	12.2%
27200	Student Transportation	Monitoring Services	(\$438)	\$11,488	\$7,031	\$5,776	1418.8%	-49.7%	-17.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$203,155	\$262,384	\$174,877	\$189,195	-6.9%	-27.9%	8.2%
27400	Student Transportation	Purchase of School Buses	\$138,114	\$0	\$169,466	\$122,063	-11.6%	NA	-28.0%
27500	Student Transportation	Insurance on Buses	\$22,044	\$21,473	\$24,354	\$24,237	9.9%	12.9%	-0.5%
27600	Student Transportation	Insurance on Pupils	\$2,000	\$0	\$0	\$0	-100.0%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$2,074	\$751	\$360	\$360	-82.6%	-52.0%	0.0%
31100	Food Services Operations	Service Area Direction	\$23,547	\$17,278	\$30,441	\$33,006	40.2%	91.0%	8.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$214,298	\$128,691	\$201,959	\$255,014	19.0%	98.2%	26.3%
31400	Food Services Operations	Food Purchases	\$117,862	\$88,980	\$226,451	\$256,732	117.8%	188.5%	13.4%
31900	Food Services Operations	Other Food Services	\$17,563	\$24,758	\$14,097	\$184,357	949.7%	644.6%	1207.8%
<b>Overhead and Operational Total</b>			<b>\$2,945,215</b>	<b>\$4,111,674</b>	<b>\$3,257,579</b>	<b>\$3,602,675</b>	<b>22.3%</b>	<b>-12.4%</b>	<b>10.6%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$55,555	\$314,751	\$101,056	\$103,201	85.8%	-67.2%	2.1%
33400	Category not Specified	Athletic Coaches	\$69,573	\$186,948	\$204,841	\$208,966	200.4%	11.8%	2.0%
41000	Category not Specified	Land Acquisition and Development	\$3,211	\$33,746	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$1,108	\$1,388	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$35,088	\$58,001	\$210,221	\$196,751	460.7%	239.2%	-6.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$117,431	\$117,315	NA	NA	-0.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$9,981	\$11,591	\$8,737	NA	-12.5%	-24.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$3,156	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$99,929	\$54,770	\$3,352	\$5,181	-94.8%	-90.5%	54.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$88,787	\$1,393	\$5,604	\$14,162	-84.0%	916.8%	152.7%
52200	Interest on Debt	Temporary Loans	\$0	\$1,524,372	\$21,958	\$13,042	NA	-99.1%	-40.6%
53100	Lease Rental	Buildings-Principal	\$827,222	\$711,858	\$850,500	\$851,500	2.9%	19.6%	0.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,246,407	\$624,887	\$1,050,374	\$999,075	-19.8%	59.9%	-4.9%
60700	Category not Specified	Scholarships	\$0	\$500	\$1,000	\$19,000	NA	3700.0%	1800.0%
<b>Non Operational Total</b>			<b>\$2,426,879</b>	<b>\$3,522,594</b>	<b>\$2,581,083</b>	<b>\$2,536,930</b>	<b>4.5%</b>	<b>-28.0%</b>	<b>-1.7%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$23,906	\$0	\$0	\$0	NA	NA	NA

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26491 - SIS NA PERF - 2007 Account Code	\$4,312	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$12,575	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$711	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$294,588	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$54,484	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$105,467	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$8,967	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$16,177	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$3,108	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$3,878	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$509	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$647,940	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$124,763	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$157,262	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$20,539	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,479,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>