

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Tippecanoe School Corp (7865)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$291,399	\$302,189	\$1,226,065	n/a	321%	306%
	11100 Regular Programs; Elementary	\$8,728,791	\$12,777,201	\$12,925,935	\$15,189,000	74%	19%	18%
	11200 Regular Programs; Middle/Junior High	\$4,198,650	\$7,139,009	\$7,264,951	\$8,911,813	112%	25%	23%
	11300 Regular Programs; High School	\$5,568,729	\$7,966,412	\$8,371,187	\$10,356,489	86%	30%	24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$91,500	\$94,000	\$0	n/a	-100%	-100%
	11410 Vocational Education; Agriculture A	\$10,167	\$18,664	\$15,762	\$18,098	78%	-3%	15%
	11420 Vocational Education; Agriculture B	\$61,152	\$59,039	\$58,476	\$73,093	20%	24%	25%
	11430 Vocational Education; Distributive Education	\$9,457	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$150,954	\$288,678	\$291,105	\$316,455	110%	10%	9%
	11480 Vocational Education; Industrial Education A	\$55,337	\$136,221	\$146,825	\$173,828	214%	28%	18%
	11510 Vocational Education; Cooperative Education	\$136,556	\$96,050	\$101,264	\$126,601	-7%	32%	25%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$1,500	n/a	n/a	n/a
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$8,440	\$0	\$0	n/a	-100%	n/a
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$16,290	\$223,382	\$236,852	\$261,798	> 500%	17%	11%
	11630 Regular Programs; Alternative Education Programs; High School	\$9,956	\$163,455	\$172,264	\$198,483	> 500%	21%	15%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$176,321	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$241,742	\$285,252	\$30,251	\$3,684	-98%	-99%	-88%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$27,948	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$82,687	\$595,372	\$931,444	n/a	> 500%	56%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$340,592	\$363,725	\$529,945	n/a	56%	46%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$52,884	\$35,816	\$46,182	n/a	-13%	29%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$8,849	\$15,657	\$23,667	n/a	167%	51%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$192,452	\$292,578	\$293,924	n/a	53%	0%
	12320 Physical Impairment; Multiple Disabilities	\$836,493	\$218,824	\$252,139	\$287,498	-66%	31%	14%
	12330 Physical Impairment; Visual Impairment	\$0	\$3,422	\$16,151	\$23,373	n/a	> 500%	45%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$59,839	\$43,894	\$68,777	n/a	15%	57%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$257,345	\$323,668	\$371,436	n/a	44%	15%
	12510 Culturally Different; Communication Disorders	\$0	\$64,086	\$63,261	\$127,019	n/a	98%	101%
	12520 Culturally Different; Compensatory	\$36,507	\$54,737	\$13,134	\$0	-100%	-100%	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$321,719	\$298,761	\$148,375	n/a	-54%	-50%
	12610 Learning Disability	\$0	\$694,177	\$758,308	\$1,302,246	n/a	88%	72%
	12900 Other Special Programs	\$0	\$34,360	\$26,318	\$24,638	n/a	-28%	-6%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$123,398	\$214,187	\$213,176	\$254,856	107%	19%	20%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$600	\$0	n/a	n/a	-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,555	\$6,150	\$5,510	\$2,372	-7%	-61%	-57%
	14100 Summer School Programs; Elementary	\$5,647	\$399,916	\$202,554	\$439,570	> 500%	10%	117%
	14300 Summer School Programs; High School	\$204,007	\$376,172	\$379,402	\$393,917	93%	5%	4%
	16100 Remediation Testing	\$105,397	\$108,727	\$101,429	\$142,419	35%	31%	40%
	16200 Preventive Remediation	\$403,485	\$395,797	\$394,603	\$392,096	-3%	-1%	-1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$185,359	\$972,981	\$1,285,005	\$1,560,638	> 500%	60%	21%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$43,456	\$149,410	\$147,774	\$140,839	224%	-6%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,736,598	\$2,995,172	\$2,452,324	\$3,255,855	19%	9%	33%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$32,367	\$15,079	\$13,502	\$5,935	-82%	-61%	-56%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$89,556	\$87,859	n/a	n/a	-2%
	22220 Library/Media Services; School Library	\$883,774	\$1,441,307	\$1,471,366	\$1,701,327	93%	18%	16%
	22230 Library/Media Services; Audiovisual	\$46,093	\$62,950	\$64,022	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,591	\$215	\$430	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$1,879,360	\$3,198,837	\$3,241,030	\$4,090,344	118%	28%	26%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,148,493	\$1,199,045	\$932,032	\$491,256	-57%	-59%	-47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$83,942	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$19,352	\$35,654	\$40,465	\$69,170	257%	94%	71%
	26497 2007 Account Code - Teachers Retirement Fund	\$931,241	\$2,218,550	\$2,407,989	\$964,301	4%	-57%	-60%
Student Academic Achievement Total		\$28,812,957	\$45,720,824	\$46,552,609	\$55,316,395	92%	21%	19%
Student Instructional Support								

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	21110 Attendance and Social Work Services; Service Area Direction	\$18,221	\$6,260	\$5,029	\$0	-100%	-100%	-100%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$1,350	\$0	\$6,985	n/a	418%	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$27,961	\$28,402	\$3,105	n/a	-89%	-89%
	21220 Guidance Services; Counseling Services	\$844,661	\$1,382,687	\$1,391,007	\$1,716,269	103%	24%	23%
	21310 Health Services; Service Area Direction	\$19,374	\$17,784	\$13,567	\$15,894	-18%	-11%	17%
	21320 Health Services; Medical Services	\$7,092	\$15,899	\$17,632	\$20,064	183%	26%	14%
	21340 Health Services; Nurse Services	\$176,511	\$335,187	\$351,120	\$449,525	155%	34%	28%
	21420 Psychological Testing	\$58,066	\$84,996	\$91,500	\$93,144	60%	10%	2%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$50	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$143,888	\$182,853	\$250,155	\$299,319	108%	64%	20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$79,035	\$150,695	\$137,980	\$209,282	165%	39%	52%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,940	\$9,615	\$14,312	\$19,251	224%	100%	35%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$85,725	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$523,047	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$26,533	\$30,060	\$32,941	n/a	24%	10%
	23120 Board of Education; Service Area Assistants	\$22,960	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$20,641	\$33,914	\$34,947	\$37,121	80%	9%	6%
	23210 Executive Administration; Office of The Superintendent	\$163,798	\$250,146	\$277,872	\$320,323	96%	28%	15%
	23220 Executive Administration; Community Relations	\$35,505	\$42,285	\$55,373	\$44,626	26%	6%	-19%
	23290 Executive Administration; Other Executive Administration Services	\$89,235	\$91,866	\$105,231	\$115,522	29%	26%	10%
	24900 Other Support Services, School Administration	\$0	\$1,479	\$1,175	\$2,798	n/a	89%	138%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$3,953	\$5,416	\$6,780	n/a	72%	25%
	25750 Personnel Services; Health Services	\$15,260	\$1,516	\$9,463	\$5,780	-62%	281%	-39%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$110,262	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$124,342	\$179,081	\$63,986	n/a	-49%	-64%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,002,853	\$838,077	\$490,344	n/a	-51%	-41%
Student Instructional Support Total		\$1,700,186	\$3,794,222	\$3,837,398	\$4,672,093	175%	23%	22%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$91,487	\$216,478	\$271,174	\$265,323	190%	23%	-2%
	23160 Board of Education; Promotion Expenses	\$9,772	\$10,101	\$15,954	\$28,956	196%	187%	81%
	23230 Executive Administration; Staff Relations and Negotiations	\$97,538	\$175,810	\$169,116	\$214,505	120%	22%	27%
	25110 Fiscal Services; Office of The Business Manager	\$196,403	\$273,984	\$297,958	\$341,576	74%	25%	15%
	25160 Fiscal Services; Financial Accounting	\$665	\$1,260	\$1,198	\$584	-12%	-54%	-51%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$40	\$88	n/a	n/a	119%
	25195 Other Fiscal Services; Bank Account Service Charge	\$24	\$1,244	\$476	\$1,281	> 500%	3%	169%
	25400 Planning, Research, Development and Evaluation	\$2,656	\$1,273	\$2,270	\$603	-77%	-53%	-73%
	25890 Other Technology Services	\$135,073	\$0	\$0	\$0	-100%	n/a	n/a
	25910 Judgments	\$0	\$0	\$5,715	\$0	n/a	n/a	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$27,876	\$31,472	\$27,235	\$13,696	-51%	-56%	-50%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$127,777	\$163,520	\$252,453	\$412,346	223%	152%	63%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,322,576	\$5,656,212	\$5,724,851	\$6,560,253	97%	16%	15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$716,164	\$817,321	\$895,732	\$1,138,490	59%	39%	27%
	26600 Operation and Maintenance of Plant Services; Security Services	\$56,440	\$116,792	\$113,839	\$113,854	102%	-3%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$179,860	\$592,822	\$459,884	\$449,580	150%	-24%	-2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$113,162	\$96,323	\$88,777	\$60,715	-46%	-37%	-32%
	27010 Student Transportation; Service Area Direction	\$159,958	\$230,880	\$258,999	\$368,590	130%	60%	42%
	27100 Student Transportation; Vehicle Operation	\$1,016,974	\$1,500,911	\$1,558,000	\$1,842,442	81%	23%	18%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$590,604	\$1,335,162	\$1,519,649	\$1,800,847	205%	35%	19%
	27400 Student Transportation; Purchase of School Buses	\$220,495	\$2,179,215	\$1,286,150	\$1,350,456	> 500%	-38%	5%
	27500 Student Transportation; Insurance on Buses	\$53,595	\$184,231	\$144,684	\$171,989	221%	-7%	19%
	27700 Student Transportation; Contracted Transportation Services	\$787,472	\$891,630	\$701,203	\$947,273	20%	6%	35%
	27900 Student Transportation; Other Student Transportation Services	\$62,521	\$85,051	\$108,817	\$100,227	60%	18%	-8%
	31100 Food Services Operations; Service Area Direction	\$23,683	\$37,889	\$38,226	\$123,947	423%	227%	224%
	31200 Food Services Operations; Food Preparation and Dispensing	\$661,734	\$1,144,909	\$1,168,200	\$1,271,137	92%	11%	9%
	31400 Food Services Operations; Food Purchases	\$978,193	\$1,567,463	\$1,631,600	\$1,806,420	85%	15%	11%
	31900 Other Food Services	\$60,000	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33200 Community Recreation	\$53,390	\$58,083	\$50,861	\$56,551	6%	-3%	11%
	33400 Athletic Coaches	\$404,375	\$659,248	\$692,095	\$744,652	84%	13%	8%
	33500 Welfare Activities Services	\$0	\$19,083	\$19,386	\$16,305	n/a	-15%	-16%
	33910 High School Band Uniforms	\$10,000	\$0	\$0	\$4,321	-57%	n/a	n/a
	33990 Other Community Services; Other	\$13,582	\$42,913	\$41,837	\$50,544	272%	18%	21%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,520	\$125,346	\$86,824	\$167,478	> 500%	34%	93%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$180,197	\$531,442	\$531,678	\$237,464	32%	-55%	-55%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$3,915	\$2,437	\$6,136	n/a	57%	152%
Overhead and Operational Total		\$10,361,764	\$18,751,982	\$18,167,318	\$20,668,630	99%	10%	14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$400,820	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$552,442	\$1,731,680	\$2,330,792	\$788,003	43%	-54%	-66%
	43000 Facilities Acquisition and Construction; Professional Services	\$76,798	\$199,176	\$25,441	\$1,108,121	> 500%	456%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$2,148,853	\$9,079,767	\$5,582,699	\$1,916,809	-11%	-79%	-66%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$315,541	\$760,072	\$251,102	n/a	-20%	-67%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$153,019	\$208,880	\$243,348	\$294,932	93%	41%	21%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,447,087	\$3,537,514	\$3,080,862	\$2,404,944	-2%	-32%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$30,634	\$0	\$0	\$25,314	-17%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$840,000	\$2,320,000	\$3,030,000	\$1,710,000	104%	-26%	-44%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$40,539	\$35,928	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$310,496	\$240,800	\$184,050	\$56,700	-82%	-76%	-69%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,648,230	\$7,707,000	\$7,145,000	\$5,395,000	16%	-30%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,336,000	\$2,629,000	\$2,296,000	n/a	72%	-13%
Nonoperational Total		\$11,608,379	\$26,716,898	\$25,047,192	\$16,246,927	40%	-39%	-35%
prorated								
	26491 2007 Account Code - PERF	\$198,010	\$477,695	\$503,107	\$263,864	33%	-45%	-48%
	26492 2007 Account Code - Social Security	\$2,243,563	\$3,411,976	\$3,529,597	\$1,415,250	-37%	-59%	-60%
	26493 2007 Account Code - Workmen's Compensation	\$78,126	\$303,805	\$226,865	\$123,395	58%	-59%	-46%
	26494 2007 Account Code - Group Insurance	\$1,930,340	\$5,077,609	\$5,879,606	\$3,307,300	71%	-35%	-44%
	26496 2007 Account Code - Unemployment Compensation	\$11,161	\$41,964	\$41,428	\$8,554	-23%	-80%	-79%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$575,572	\$596,063	\$266,463	n/a	-54%	-55%
prorated Total		\$4,461,199	\$9,888,621	\$10,776,666	\$5,384,826	21%	-46%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$32,390,236	\$53,629,322	\$55,204,824	\$59,489,475	84%	11%	8%
Student Instructional Support	\$1,926,387	\$4,439,474	\$4,548,335	\$5,043,868	162%	14%	11%
Overhead and Operational	\$11,019,482	\$20,086,853	\$19,580,833	\$21,508,602	95%	7%	10%
Nonoperational	\$11,608,379	\$26,716,898	\$25,047,192	\$16,246,927	40%	-39%	-35%
Grand Total	\$56,944,484	\$104,872,547	\$104,381,184	\$102,288,871	80%	-2%	-2%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
56.9%	51.1%	52.9%	58.2%
3.4%	4.2%	4.4%	4.9%
19.4%	19.2%	18.8%	21.0%
20.4%	25.5%	24.0%	15.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.3%	55.4%	57.2%	63.1%