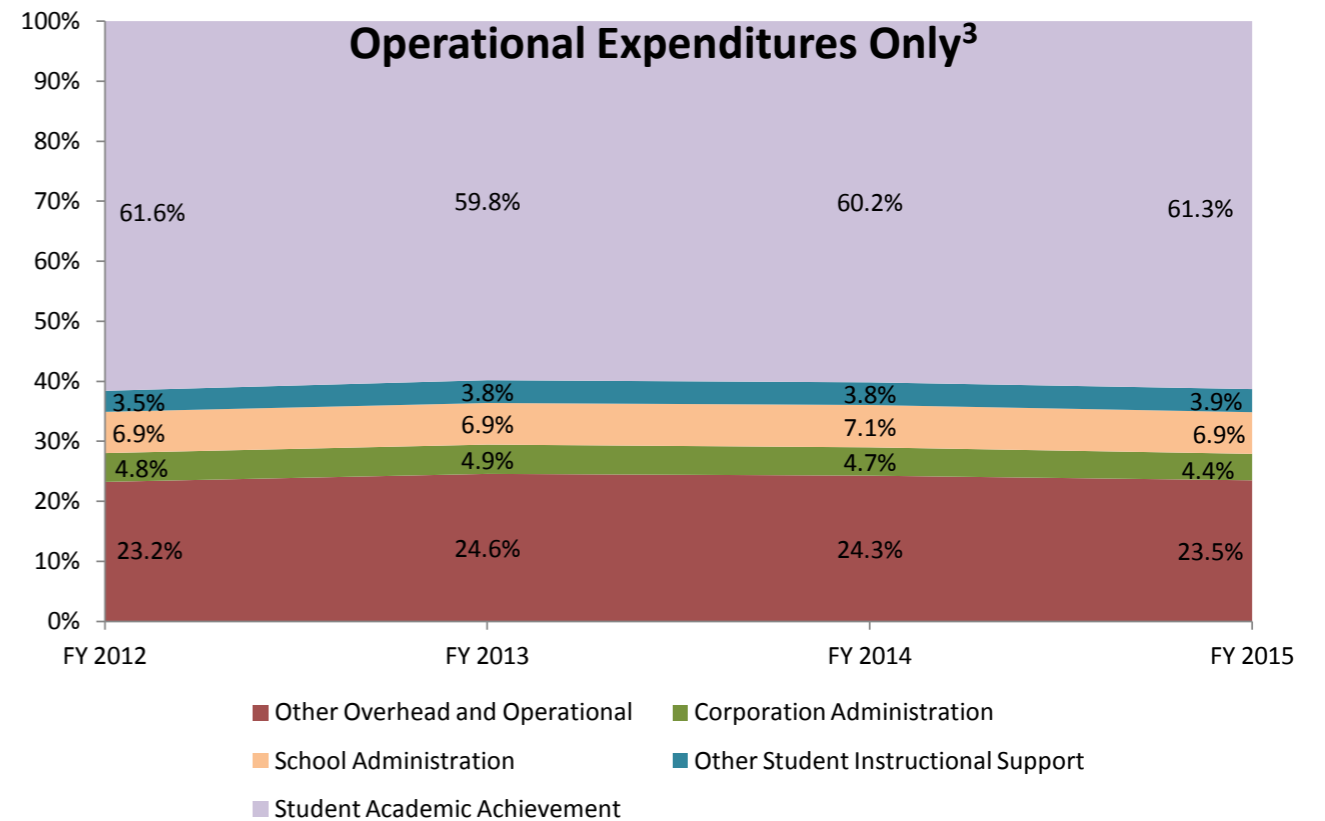
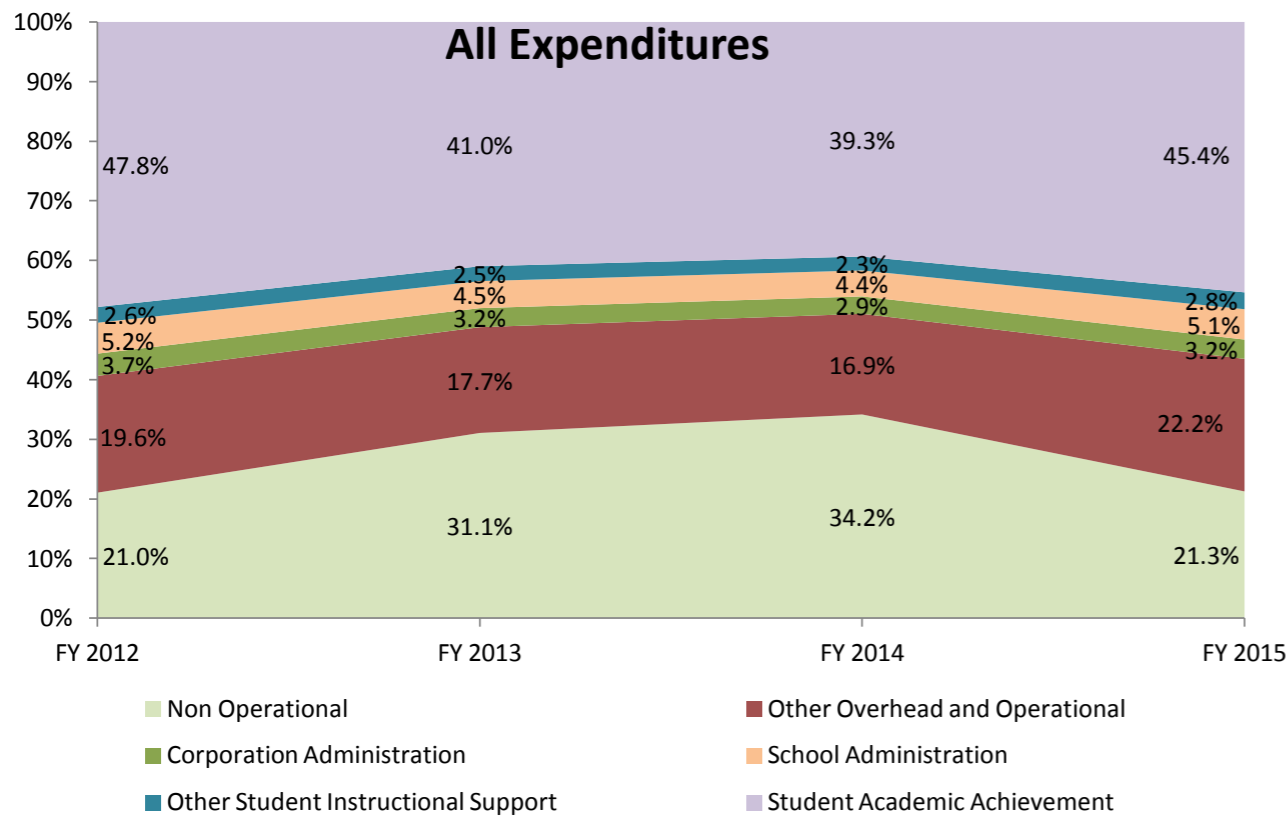


School Corporation Expenditures by Account
Biannual Financial Report Data
Tipton Community School Corp (7945)

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	\$7,983,582	50.7%	\$8,305,636	50.6%	\$7,690,655	47.8%	\$7,466,689	41.0%	\$7,568,282	39.3%	\$7,640,893	45.4%
Student Instructional Support	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,258,880	7.8%	\$1,279,319	7.0%	\$1,288,724	6.7%	\$1,334,532	7.9%
Total	\$9,138,834	58.0%	\$9,597,966	58.5%	\$8,949,536	55.6%	\$8,746,009	48.0%	\$8,857,006	46.0%	\$8,975,425	53.3%

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	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,750,102	23.3%	\$3,814,622	20.9%	\$3,807,874	19.8%	\$4,290,864	25.5%
Non Operational	\$2,829,136	18.0%	\$3,197,993	19.5%	\$3,385,721	21.0%	\$5,659,612	31.1%	\$6,572,527	34.2%	\$3,580,925	21.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,622,042	42.0%	\$6,821,057	41.5%	\$7,135,823	44.4%	\$9,474,234	52.0%	\$10,380,401	54.0%	\$7,871,789	46.7%

Grand Total	\$15,760,877	\$16,419,023	\$16,085,359	\$18,220,243	\$19,237,407	\$16,847,214
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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
Tipton Community School Corp (7945)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$33,585	\$38,588	\$184,204	\$185,449	452.2%	380.6%	0.7%
11100	Regular Programs	Elementary	\$1,948,095	\$2,715,964	\$2,154,090	\$2,249,512	15.5%	-17.2%	4.4%
11200	Regular Programs	Middle/Junior High	\$1,167,429	\$1,613,090	\$1,217,156	\$1,271,323	8.9%	-21.2%	4.5%
11300	Regular Programs	High School	\$1,536,891	\$2,005,158	\$1,921,402	\$1,965,523	27.9%	-2.0%	2.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$68,192	\$73,910	\$58,105	\$60,587	-11.2%	-18.0%	4.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$99,711	\$118,780	\$63,217	\$64,858	-35.0%	-45.4%	2.6%
11470	Regular Programs	Vocational Education - Business Education	\$54,161	\$57,428	\$33,550	\$42,255	-22.0%	-26.4%	25.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$34,953	\$13,454	\$10,183	\$7,526	-78.5%	-44.1%	-26.1%
11630	Regular Programs	Alternative Education Programs - High School	\$70,269	\$1,253	\$940	\$1,040	-98.5%	-17.0%	10.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$109,267	\$110,874	\$176,163	\$196,645	80.0%	77.4%	11.6%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$31,243	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$193,620	\$224,054	\$339,361	\$389,279	101.1%	73.7%	14.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$270	\$0	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$4,339	\$12,158	\$11,460	\$4,585	5.7%	-62.3%	-60.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$55,212	\$49,662	\$37,079	\$38,381	-30.5%	-22.7%	3.5%
12510	Special Programs	Culturally Different - Communication Disorders	\$131	\$604	\$0	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$47,637	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$349,611	\$399,896	\$371,588	\$413,807	18.4%	3.5%	11.4%
12710	Special Programs	Equal Opportunity At Risk	\$72,212	\$50,030	\$37,791	\$43,975	-39.1%	-12.1%	16.4%
12810	Special Programs	Special Education Preschool	\$63,473	\$47,040	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$729	\$1,677	\$40,228	\$6,507	792.3%	288.0%	-83.8%
14200	Summer School Programs	Middle/Junior High School	\$2,981	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$21,836	\$15,766	\$16,369	\$8,065	-63.1%	-48.8%	-50.7%
16100	Remediation	Remediation Testing	\$9,716	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$65,143	\$69,441	\$43,566	\$45,526	-30.1%	-34.4%	4.5%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$101,532	\$39,819	\$29,423	\$2,779	-97.3%	-93.0%	-90.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$5,000	\$993	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,358	\$1,376	\$14,068	\$5,072	115.1%	268.6%	-63.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$1,116	\$157	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$223,250	\$225,465	\$119,113	\$130,864	-41.4%	-42.0%	9.9%
22230	Instruction	Library/Media Services - Audiovisual	\$1,516	\$1,022	\$1,832	\$1,168	-23.0%	14.2%	-36.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$89,245	\$91,863	\$96,487	\$105,242	17.9%	14.6%	9.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$66,960	\$400,422	\$72,019	NA	7.6%	-82.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$32,049	\$35,534	\$33,619	NA	4.9%	-5.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$192,562	\$141,822	\$123,172	\$104,048	-46.0%	-26.6%	-15.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$51,904	\$48,500	\$30,781	\$178,832	244.5%	268.7%	481.0%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$5,540	\$1,000	\$12,411	NA	124.0%	1141.1%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$335,264	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$7,013,209	\$8,305,636	\$7,568,282	\$7,640,893	9.0%	-8.0%	1.0%
Student Instructional Support									
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$1,535	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$199,540	\$248,084	\$254,627	\$265,124	32.9%	6.9%	4.1%
21310	Students	Health Services - Service Area Direction	\$200	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$1,937	\$1,960	\$993	\$1,972	1.8%	0.6%	98.6%
21340	Students	Health Services - Nurse Services	\$60,880	\$85,380	\$85,619	\$93,256	53.2%	9.2%	8.9%
21390	Students	Health Services - Other Health Services	\$19,065	\$6,407	\$6,069	\$8,627	-54.8%	34.6%	42.1%
21420	Students	Psychological Services - Psychological Testing	\$12,595	\$16,144	\$0	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$85,659	\$87,374	\$101,575	\$107,416	25.4%	22.9%	5.8%
24100	School Administration	Office of The Principal	\$627,126	\$846,982	\$839,841	\$858,136	36.8%	1.3%	2.2%
Student Instructional Support Total			\$1,008,536	\$1,292,330	\$1,288,724	\$1,334,532	32.3%	3.3%	3.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Tipton Community School Corp (7945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$14,000	\$15,071	\$15,071	\$15,071	7.7%	0.0%	0.0%				
23150 General Administration Board of Education - Legal Services	\$2,730	\$9,071	\$3,624	\$5,420	98.5%	-40.3%	49.5%				
23160 General Administration Board of Education - Promotion Expenses	\$4,734	\$4,694	\$8,377	\$6,310	33.3%	34.4%	-24.7%				
23210 General Administration Executive Administration - Office of The Superintendent	\$313,208	\$448,937	\$457,900	\$436,781	39.5%	-2.7%	-4.6%				
23220 General Administration Executive Administration - Community Relations	\$0	\$0	\$0	\$297	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$7,660	\$0	\$0	\$0	NA	NA	NA				
25120 Central Services Fiscal Services - Service Area Direction	\$39,854	\$72,805	\$68,538	\$71,318	78.9%	-2.0%	4.1%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$4,993	\$8,776	\$5,876	\$3,571	-28.5%	-59.3%	-39.2%				
25192 Central Services Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$2	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$2,888	\$1,583	\$1,171	\$138	-95.2%	-91.3%	-88.3%				
25196 Central Services Fiscal Services - Other - Cash Change	\$2,450	\$1,200	\$0	\$0	NA	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$0	\$3,257	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$1,670	\$1,675	\$250	\$1,640	-1.8%	-2.1%	556.0%				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$168	\$0	\$234	\$1,199	615.0%	NA	412.2%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$101,265	\$136,743	\$101,651	\$96,019	-5.2%	-29.8%	-5.5%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$844,306	\$1,277,115	\$1,097,454	\$1,168,657	38.4%	-8.5%	6.5%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$246,905	\$134,546	\$97,832	\$659,682	167.2%	390.3%	574.3%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$403	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$352,578	\$83,484	\$212,670	\$91,759	-74.0%	9.9%	-56.9%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$34,954	\$33,637	\$34,761	NA	-0.6%	3.3%				
27010 Student Transportation Service Area Direction	\$40,374	\$40,228	\$76,750	\$82,248	103.7%	104.5%	7.2%				
27100 Student Transportation Vehicle Operation	\$245,886	\$339,046	\$467,469	\$438,706	78.4%	29.4%	-6.2%				
27200 Student Transportation Monitoring Services	\$13,612	\$17,377	\$13,062	\$12,698	-6.7%	-26.9%	-2.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$146,577	\$139,280	\$230,710	\$218,341	49.0%	56.8%	-5.4%				
27400 Student Transportation Purchase of School Buses	\$185,775	\$167,178	\$151,833	\$170,003	-8.5%	1.7%	12.0%				
27500 Student Transportation Insurance on Buses	\$6,115	\$15,543	\$22,526	\$25,406	315.5%	63.5%	12.8%				
27700 Student Transportation Contracted Transportation Services	\$363,382	\$378,567	\$402,683	\$406,354	11.8%	7.3%	0.9%				
27900 Student Transportation Other Student Transportation Services	\$24,588	\$24,745	\$36,954	\$35,944	46.2%	45.3%	-2.7%				
31100 Food Services Operations Service Area Direction	\$1,219	\$604	\$492	\$565	-53.7%	-6.5%	14.7%				
31200 Food Services Operations Food Preparation and Dispensing	\$296,079	\$267,119	\$293,237	\$288,998	-2.4%	8.2%	-1.4%				
31400 Food Services Operations Food Purchases	\$306,032	\$2,573	\$7,873	\$15,717	-94.9%	510.8%	99.6%				
31900 Food Services Operations Other Food Services	\$0	\$152	\$0	\$0	NA	NA	NA				
Overhead and Operational Total					\$3,569,450	\$3,623,064	\$3,807,874	\$4,290,864	20.2%	18.4%	12.7%
Non Operational											
33400 Category not Specified Athletic Coaches	\$193,682	\$264,108	\$242,808	\$246,817	27.4%	-6.5%	1.7%				
33500 Category not Specified Welfare Activities Services	\$0	\$0	\$0	\$9,050	NA	NA	NA				
43000 Category not Specified Professional Services	\$31,815	\$465,780	\$813,575	\$570,627	1693.6%	22.5%	-29.9%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$567,977	\$414,236	\$3,191,267	\$403,425	-29.0%	-2.6%	-87.4%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$3,262	\$218,882	\$223,228	\$230,105	6954.1%	5.1%	3.1%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$32,791	\$20,883	\$13,394	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$356,706	\$320,984	\$187,835	\$155,178	-56.5%	-51.7%	-17.4%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$91,585	\$53,319	\$48,225	NA	-47.3%	-9.6%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$21,041	NA	NA	NA				
52100 Interest on Debt Bonds	\$165,000	\$128,870	\$96,662	\$37,648	-77.2%	-70.8%	-61.1%				
52200 Interest on Debt Temporary Loans	\$35,568	\$34,150	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,316,854	\$1,238,516	\$1,745,440	\$1,853,760	40.8%	49.7%	6.2%				
53450 Lease Rental Other-Interest	\$0	\$0	\$5,000	\$5,050	NA	NA	1.0%				
54200 Advancements and Obligations Common School Fund - Principal	\$94,125	\$0	\$0	\$0	NA	NA	NA				
Non Operational Total					\$2,797,778	\$3,197,993	\$6,572,527	\$3,580,925	28.0%	12.0%	-45.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Tipton Community School Corp (7945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$68,775	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$9,902	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$13,279	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$2,117	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$432,314	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$64,811	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$118,321	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$13,815	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Academic Achievement	\$7,945	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Instructional Support	\$1,180	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Overhead and Operational	\$1,129	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Non Operational	\$242	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$413,634	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$63,519	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$83,406	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$13,625	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$899	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$135	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$130	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Non Operational	\$28	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$46,807	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$7,170	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$7,192	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Non Operational	\$1,531	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$1,371,903	\$0	\$0	\$0	NA	NA	NA	