

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

Tipton Community School Corp (7945)

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	\$33,585	\$34,729	\$37,337	n/a	11%	8%
	11100 Regular Programs; Elementary	\$1,580,697	\$1,948,095	\$1,945,613	\$2,200,337	39%	13%	13%
	11200 Regular Programs; Middle/Junior High	\$974,814	\$1,167,429	\$1,182,604	\$1,321,695	36%	13%	12%
	11300 Regular Programs; High School	\$1,350,282	\$1,536,891	\$1,616,993	\$1,676,398	24%	9%	4%
	11410 Vocational Education; Agriculture A	\$58,130	\$68,192	\$70,148	\$71,616	23%	5%	2%
	11450 Vocational Education; Consumer and Homemaking	\$70,376	\$99,711	\$112,600	\$93,566	33%	-6%	-17%
	11470 Vocational Education; Business Education	\$37,964	\$54,161	\$54,715	\$56,559	49%	4%	3%
	11480 Vocational Education; Industrial Education A	\$48,871	\$34,953	\$3,779	\$7,892	-84%	-77%	109%
	11590 Other Vocational Education Programs	\$2,184	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$56,998	\$70,269	\$36,431	\$1,425	-97%	-98%	-96%
	12100 2007 Account Code - Gifted and Talented	\$87,918	\$109,267	\$114,874	\$53,414	-39%	-51%	-54%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$85,554	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$185,753	\$193,620	\$203,786	\$221,078	19%	14%	8%
	12340 Physical Impairment; Hearing Impairment	\$3,084	\$270	\$0	\$0	-100%	-100%	n/a
	12350 Physical Impairment; Homebound	\$14,181	\$4,339	\$6,251	\$13,793	-3%	218%	121%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$36,881	\$55,212	\$56,473	\$59,210	61%	7%	5%
	12510 Culturally Different; Communication Disorders	\$0	\$131	\$0	\$0	n/a	-100%	n/a
	12520 Culturally Different; Compensatory	\$78,465	\$47,637	\$0	\$0	-100%	-100%	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$220,653	\$349,611	\$391,577	\$182,734	-17%	-48%	-53%
	12610 Learning Disability	\$0	\$0	\$0	\$196,886	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$65,519	\$72,212	\$67,600	\$48,442	-26%	-33%	-28%
	12810 Special Education Preschool	\$70,447	\$63,473	\$53,292	\$55,662	-21%	-12%	4%
	12900 Other Special Programs	\$32,888	\$729	\$2,677	\$9,613	-71%	> 500%	259%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,020	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$993	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$4,716	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$8,246	\$2,981	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$29,657	\$21,836	\$11,043	\$5,085	-83%	-77%	-54%
	15100 Enrichment Programs; Non-Credit	\$500	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$16,593	\$9,716	\$0	\$10,000	-40%	3%	n/a
	16200 Preventive Remediation	\$102,043	\$65,143	\$72,982	\$81,673	-20%	25%	12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$21,357	\$27,134	\$50,687	\$39,316	84%	45%	-22%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$45,912	\$101,532	\$101,727	\$74,978	63%	-26%	-26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$61,946	\$0	\$0	\$0	-100%	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$3,900	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$60,057	\$85,659	\$79,794	\$52,912	-12%	-38%	-34%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$110	\$110	n/a	n/a	0%
	22220 Library/Media Services; School Library	\$189,536	\$223,250	\$219,448	\$211,692	12%	-5%	-4%
	22230 Library/Media Services; Audiovisual	\$24,970	\$1,516	\$1,269	\$1,527	-94%	1%	20%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$74,686	\$89,245	\$94,915	\$95,935	28%	7%	1%
	24100 Office of The Principal	\$530,429	\$627,126	\$631,224	\$746,821	41%	19%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,824	\$192,562	\$134,352	\$209,620	42%	9%	56%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$26,177	\$51,904	\$30,654	\$46,512	78%	-10%	52%
	26497 2007 Account Code - Teachers Retirement Fund	\$54,680	\$335,264	\$342,717	\$165,603	203%	-51%	-52%
Student Academic Achievement Total		\$6,401,348	\$7,744,653	\$7,725,065	\$8,134,993	27%	5%	5%
Student Instructional Support								
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,748	\$1,535	\$0	\$0	-100%	-100%	n/a
	21220 Guidance Services; Counseling Services	\$124,969	\$199,540	\$226,854	\$209,926	68%	5%	-7%
	21310 Health Services; Service Area Direction	\$421	\$200	\$7,578	\$0	-100%	-100%	-100%
	21320 Health Services; Medical Services	\$990	\$1,937	\$2,699	\$2,276	130%	18%	-16%
	21340 Health Services; Nurse Services	\$38,328	\$60,880	\$59,328	\$73,223	91%	20%	23%
	21390 Health Services; Other Health Services	\$6,758	\$19,065	\$34,900	\$1,479	-78%	-92%	-96%
	21420 Psychological Testing	\$10,130	\$12,595	\$15,659	\$14,470	43%	15%	-8%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,696	\$5,000	\$0	\$0	-100%	-100%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$805	\$2,358	\$2,966	\$3,138	290%	33%	6%

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	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,839	\$1,116	\$1,357	\$1,699	-40%	52%	25%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$52,510	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$51,038	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$5,000	\$14,000	\$14,000	\$14,536	191%	4%	4%
	23210 Executive Administration; Office of The Superintendent	\$260,023	\$313,208	\$315,152	\$385,655	48%	23%	22%
	23290 Executive Administration; Other Executive Administration Services	\$8,857	\$7,660	\$0	\$0	-100%	-100%	n/a
	25750 Personnel Services; Health Services	\$870	\$1,670	\$1,690	\$1,600	84%	-4%	-5%
Student Instructional Support Total		\$470,434	\$640,763	\$682,182	\$811,549	73%	27%	19%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$4,270	\$2,730	\$1,951	\$1,845	-57%	-32%	-5%
	23160 Board of Education; Promotion Expenses	\$1,172	\$4,734	\$4,782	\$4,244	262%	-10%	-11%
	25120 Fiscal Services; Service Area Direction	\$35,500	\$39,854	\$41,259	\$55,570	57%	39%	35%
	25160 Fiscal Services; Financial Accounting	\$562	\$403	\$1,500	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$16,857	\$4,993	\$3,678	\$3,964	-76%	-21%	8%
	25195 Other Fiscal Services; Bank Account Service Charge	\$901	\$2,888	\$2,139	\$1,413	57%	-51%	-34%
	25196 Other Fiscal Services; Cash Change	\$1,550	\$2,450	\$1,134	\$1,235	-20%	-50%	9%
	25920 Ditch Assessments	\$112	\$168	\$192	\$200	79%	19%	4%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,623	\$101,265	\$110,296	\$123,454	446%	22%	12%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$799,176	\$844,306	\$1,024,545	\$1,205,764	51%	43%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$131,524	\$246,905	\$325,775	\$334,915	155%	36%	3%
	26499 2007 Account Code - Other	\$2,450	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,549	\$352,578	\$80,656	\$80,008	119%	-77%	-1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$18,873	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$38,464	\$40,374	\$34,372	\$35,108	-9%	-13%	2%
	27100 Student Transportation; Vehicle Operation	\$150,014	\$245,886	\$230,480	\$298,235	99%	21%	29%
	27200 Student Transportation; Monitoring Services	\$7,776	\$13,612	\$16,199	\$16,199	108%	19%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$75,558	\$146,577	\$138,054	\$171,779	127%	17%	24%
	27400 Student Transportation; Purchase of School Buses	\$31,508	\$185,775	\$110,408	\$128,073	306%	-31%	16%
	27500 Student Transportation; Insurance on Buses	\$5,194	\$6,115	\$0	\$0	-100%	-100%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$419,099	\$363,382	\$361,993	\$397,522	-5%	9%	10%
	27900 Student Transportation; Other Student Transportation Services	\$25,882	\$24,588	\$28,099	\$26,681	3%	9%	-5%
	31100 Food Services Operations; Service Area Direction	\$0	\$1,219	\$768	\$11,990	n/a	> 500%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$272,493	\$296,079	\$299,194	\$259,634	-5%	-12%	-13%
	31400 Food Services Operations; Food Purchases	\$208,461	\$306,032	\$205,841	\$5,926	-97%	-98%	-97%
	31900 Other Food Services	\$22,960	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$643	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$173,239	\$193,682	\$197,206	\$232,237	34%	20%	18%
	33990 Other Community Services; Other	\$1,070	\$0	\$497	\$996	-7%	n/a	100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,400	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,568	\$34,299	\$26,873	n/a	-24%	-22%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$2,491,506	\$3,462,162	\$3,255,318	\$3,442,739	38%	-1%	6%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,014,125	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$585,842	\$31,815	\$193,804	\$500,686	-15%	> 500%	158%
	45100 Building Acquisition, Construction and Improvements	\$547,168	\$567,977	\$362,823	\$516,958	-6%	-9%	42%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$171,745	\$3,262	\$137,028	\$426,169	148%	> 500%	211%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$32,791	\$10,737	\$24,052	n/a	-27%	124%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$10,010	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$568,495	\$356,706	\$509,085	\$368,772	-35%	3%	-28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$21,670	\$0	\$8,823	\$16,567	-24%	n/a	88%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$9,413	\$15,959	n/a	n/a	70%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$165,000	\$137,736	\$200,379	n/a	21%	45%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$423,713	\$1,316,854	\$1,336,245	\$1,237,983	192%	-6%	-7%
	54200 2007 Account Code - Common School Fund	\$278,262	\$94,125	\$94,469	\$40,875	-85%	-57%	-57%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$39,188	n/a	n/a	n/a
Nonoperational Total		\$3,621,029	\$2,568,529	\$2,800,163	\$3,387,588	-6%	32%	21%
prorated								
	26491 2007 Account Code - PERF	\$40,324	\$94,072	\$106,631	\$57,968	44%	-38%	-46%
	26492 2007 Account Code - Social Security	\$555,109	\$629,261	\$630,854	\$289,750	-48%	-54%	-54%
	26493 2007 Account Code - Workmen's Compensation	\$11,799	\$10,495	\$42,993	\$19,021	61%	81%	-56%
	26494 2007 Account Code - Group Insurance	\$445,905	\$574,184	\$563,955	\$293,158	-34%	-49%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$7,774	\$1,192	\$2,037	\$2,938	-62%	146%	44%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$100,000	\$62,699	\$77,105	\$33,571	-66%	-46%	-56%
prorated Total		\$1,160,912	\$1,371,903	\$1,423,574	\$696,405	-40%	-49%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,333,781	\$8,821,328	\$8,847,791	\$8,677,646	18%	-2%	-2%	51.8%	55.9%	55.7%	52.7%
Student Instructional Support	\$533,672	\$727,613	\$775,288	\$856,291	60%	18%	10%	3.8%	4.6%	4.9%	5.2%
Overhead and Operational	\$2,656,748	\$3,670,541	\$3,463,059	\$3,551,750	34%	-3%	3%	18.8%	23.2%	21.8%	21.6%
Nonoperational	\$3,621,029	\$2,568,529	\$2,800,163	\$3,387,588	-6%	32%	21%	25.6%	16.3%	17.6%	20.6%
Grand Total	\$14,145,230	\$15,788,010	\$15,886,301	\$16,473,274	16%	4%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	55.6%	60.5%	60.6%	57.9%