

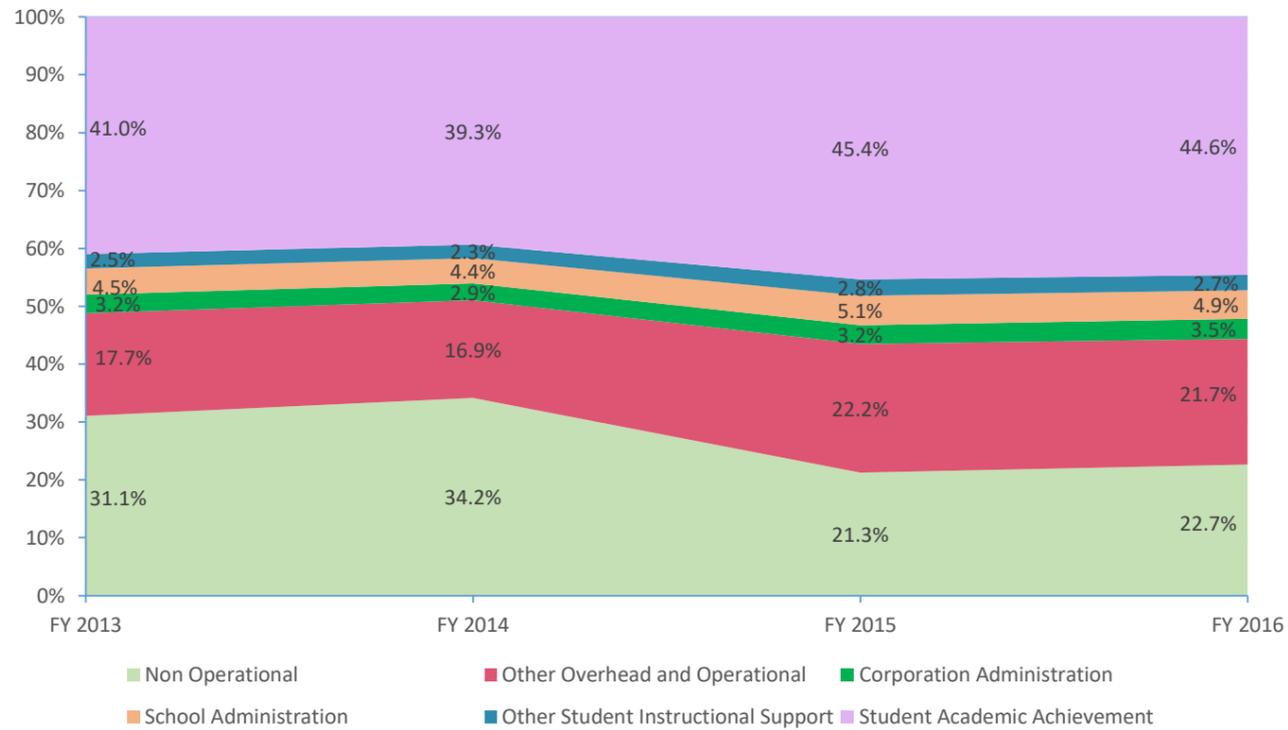
School Corporation Expenditures by Account
Biannual Financial Report Data
Tipton Community School Corp (7945)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$7,983,582	50.7%	\$8,305,636	50.6%	\$7,466,689	41.0%	\$7,568,282	39.3%	\$7,640,893	45.4%	\$7,852,691	44.6%
Student Instructional Support	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,279,319	7.0%	\$1,288,724	6.7%	\$1,334,532	7.9%	\$1,337,078	7.6%
Total	\$9,138,834	58.0%	\$9,597,966	58.5%	\$8,746,009	48.0%	\$8,857,006	46.0%	\$8,975,425	53.3%	\$9,189,768	52.2%

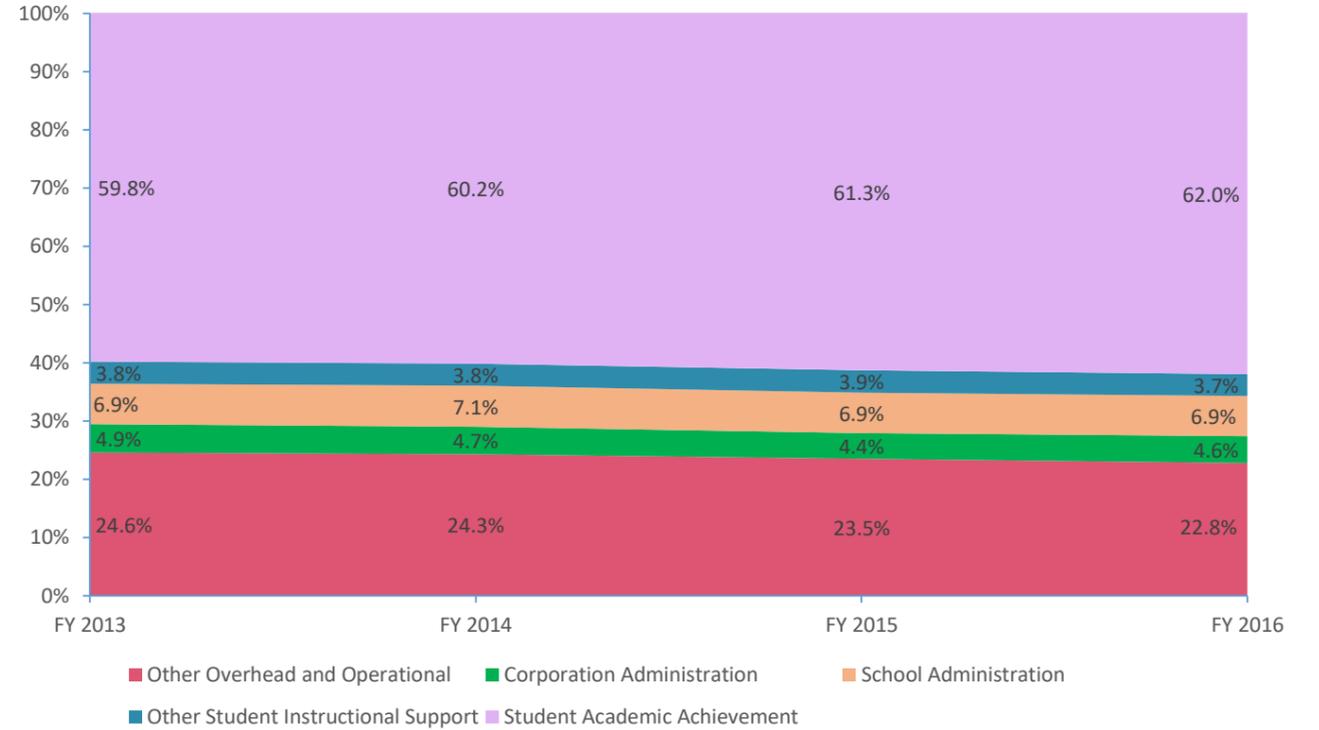
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,814,622	20.9%	\$3,807,874	19.8%	\$4,290,864	25.5%	\$4,439,005	25.2%
Non Operational	\$2,829,136	18.0%	\$3,197,993	19.5%	\$5,659,612	31.1%	\$6,572,527	34.2%	\$3,580,925	21.3%	\$3,991,054	22.7%
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%	\$9,474,234	52.0%	\$10,380,401	54.0%	\$7,871,789	46.7%	\$8,430,059	47.8%

Grand Total	\$15,760,877	\$16,419,023	\$18,220,243	\$19,237,407	\$16,847,214	\$17,619,827
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All Expenditures



Operational Expenditures Only³



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
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Tipton Community School Corp (7945)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$33,585	\$38,588	\$185,449	\$192,215	472.3%	398.1%	3.6%
11100	Regular Programs	Elementary	\$1,948,095	\$2,715,964	\$2,249,512	\$2,358,422	21.1%	-13.2%	4.8%
11200	Regular Programs	Middle/Junior High	\$1,167,429	\$1,613,090	\$1,271,323	\$1,264,934	8.4%	-21.6%	-0.5%
11300	Regular Programs	High School	\$1,536,891	\$2,005,158	\$1,965,523	\$2,026,554	31.9%	1.1%	3.1%
11410	Regular Programs	Vocational Education - Agriculture A	\$68,192	\$73,910	\$60,587	\$63,396	-7.0%	-14.2%	4.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$99,711	\$118,780	\$64,858	\$65,050	-34.8%	-45.2%	0.3%
11470	Regular Programs	Vocational Education - Business Education	\$54,161	\$57,428	\$42,255	\$45,376	-16.2%	-21.0%	7.4%
11480	Regular Programs	Vocational Education - Industrial Education A	\$34,953	\$13,454	\$7,526	\$13,884	-60.3%	3.2%	84.5%
11630	Regular Programs	Alternative Education Programs - High School	\$70,269	\$1,253	\$1,040	\$1,505	-97.9%	20.2%	44.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$109,267	\$110,874	\$196,645	\$91,739	-16.0%	-17.3%	-53.3%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$31,243	\$0	\$0	NA	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$193,620	\$224,054	\$389,279	\$372,717	92.5%	66.4%	-4.3%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$270	\$0	\$0	\$0	-100.0%	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$4,339	\$12,158	\$4,585	\$7,534	73.6%	-38.0%	64.3%
12410	Special Programs	Emotional Disabilities - Full Time	\$55,212	\$49,662	\$38,381	\$40,274	-27.1%	-18.9%	4.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$131	\$604	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$47,637	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$349,611	\$399,896	\$413,807	\$400,806	14.6%	0.2%	-3.1%
12710	Special Programs	Equal Opportunity At Risk	\$72,212	\$50,030	\$43,975	\$40,234	-44.3%	-19.6%	-8.5%
12810	Special Programs	Special Education Preschool	\$63,473	\$47,040	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$729	\$1,677	\$6,507	\$9,090	1146.6%	442.1%	39.7%
14200	Summer School Programs	Middle/Junior High School	\$2,981	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$21,836	\$15,766	\$8,065	\$19,013	-12.9%	20.6%	135.8%
16100	Remediation	Remediation Testing	\$9,716	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$65,143	\$69,441	\$45,526	\$47,707	-26.8%	-31.3%	4.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$101,532	\$39,819	\$2,779	\$47,880	-52.8%	20.2%	1623.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$2,410	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$5,000	\$993	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,358	\$1,376	\$5,072	\$9,514	303.5%	591.4%	87.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$1,116	\$157	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$223,250	\$225,465	\$130,864	\$125,582	-43.7%	-44.3%	-4.0%
22230	Instruction	Library/Media Services - Audiovisual	\$1,516	\$1,022	\$1,168	\$954	-37.0%	-6.6%	-18.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$89,245	\$91,863	\$105,242	\$102,360	14.7%	11.4%	-2.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$66,960	\$72,019	\$100,240	NA	49.7%	39.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$32,049	\$33,619	\$38,872	NA	21.3%	15.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$192,562	\$141,822	\$104,048	\$255,808	32.8%	80.4%	145.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$51,904	\$48,500	\$178,832	\$99,693	92.1%	105.6%	-44.3%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$5,540	\$12,411	\$8,926	NA	61.1%	-28.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$335,264	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,013,209	\$8,305,636	\$7,640,893	\$7,852,691	12.0%	-5.5%	2.8%
Student Instructional Support									
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$1,535	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$199,540	\$248,084	\$265,124	\$270,503	35.6%	9.0%	2.0%
21310	Students	Health Services - Service Area Direction	\$200	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$1,937	\$1,960	\$1,972	\$3,004	55.1%	53.3%	52.3%
21340	Students	Health Services - Nurse Services	\$60,880	\$85,380	\$93,256	\$80,798	32.7%	-5.4%	-13.4%
21390	Students	Health Services - Other Health Services	\$19,065	\$6,407	\$8,627	\$2,320	-87.8%	-63.8%	-73.1%
21420	Students	Psychological Services - Psychological Testing	\$12,595	\$16,144	\$0	\$0	-100.0%	-100.0%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$85,659	\$87,374	\$107,416	\$112,893	31.8%	29.2%	5.1%
24100	School Administration	Office of The Principal	\$627,126	\$846,982	\$858,136	\$849,413	35.4%	0.3%	-1.0%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$18,148	NA	NA	NA
Student Instructional Support Total			\$1,008,536	\$1,292,330	\$1,334,532	\$1,337,078	32.6%	3.5%	0.2%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
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	\$5,420	\$7,735	183.4%	-14.7%	42.7%
23160	General Administration	Board of Education - Promotion Expenses	\$4,734	\$4,694	\$6,310	\$10,602	124.0%	125.9%	68.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$313,208	\$448,937	\$436,781	\$463,306	47.9%	3.2%	6.1%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$297	\$0	NA	NA	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$7,660	\$0	\$0	\$0	-100.0%	NA	NA
25120	Central Services	Fiscal Services - Service Area Direction	\$39,854	\$72,805	\$71,318	\$74,322	86.5%	2.1%	4.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,993	\$8,776	\$3,571	\$2,644	-47.0%	-69.9%	-26.0%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$2	\$800	NA	NA	33798.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$2,888	\$1,583	\$138	\$35	-98.8%	-97.8%	-74.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,450	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$3,257	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$1,670	\$1,675	\$1,640	\$1,900	13.8%	13.4%	15.9%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$0	\$90	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$31,144	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$168	\$0	\$1,199	\$2,262	1248.3%	NA	88.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$101,265	\$136,743	\$96,019	\$98,913	-2.3%	-27.7%	3.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$844,306	\$1,277,115	\$1,168,657	\$1,644,190	94.7%	28.7%	40.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$246,905	\$134,546	\$659,682	\$285,513	15.6%	112.2%	-56.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$403	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$352,578	\$83,484	\$91,759	\$84,334	-76.1%	1.0%	-8.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$34,954	\$34,761	\$41,428	NA	18.5%	19.2%
27010	Student Transportation	Service Area Direction	\$40,374	\$40,228	\$82,248	\$84,060	108.2%	109.0%	2.2%
27100	Student Transportation	Vehicle Operation	\$245,886	\$339,046	\$438,706	\$414,558	68.6%	22.3%	-5.5%
27200	Student Transportation	Monitoring Services	\$13,612	\$17,377	\$12,698	\$13,215	-2.9%	-23.9%	4.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$146,577	\$139,280	\$218,341	\$249,341	70.1%	79.0%	14.2%
27400	Student Transportation	Purchase of School Buses	\$185,775	\$167,178	\$170,003	\$118,369	-36.3%	-29.2%	-30.4%
27500	Student Transportation	Insurance on Buses	\$6,115	\$15,543	\$25,406	\$26,034	325.7%	67.5%	2.5%
27700	Student Transportation	Contracted Transportation Services	\$363,382	\$378,567	\$406,354	\$407,611	12.2%	7.7%	0.3%
27900	Student Transportation	Other Student Transportation Services	\$24,588	\$24,745	\$35,944	\$36,536	48.6%	47.7%	1.6%
31100	Food Services Operations	Service Area Direction	\$1,219	\$604	\$565	\$2,821	131.4%	367.0%	399.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$296,079	\$267,119	\$288,998	\$278,807	-5.8%	4.4%	-3.5%
31400	Food Services Operations	Food Purchases	\$306,032	\$2,573	\$15,717	\$43,362	-85.8%	1585.2%	175.9%
31900	Food Services Operations	Other Food Services	\$0	\$152	\$0	\$0	NA	-100.0%	NA
Overhead and Operational Total			\$3,569,450	\$3,623,064	\$4,290,864	\$4,439,005	24.4%	22.5%	3.5%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$193,682	\$264,108	\$246,817	\$254,504	31.4%	-3.6%	3.1%
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$9,050	\$5,608	NA	NA	-38.0%
43000	Category not Specified	Professional Services	\$31,815	\$465,780	\$570,627	\$542,954	1606.6%	16.6%	-4.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$567,977	\$414,236	\$403,425	\$485,262	-14.6%	17.1%	20.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$3,262	\$218,882	\$230,105	\$231,350	6992.3%	5.7%	0.5%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$32,791	\$20,883	\$0	\$2,260	-93.1%	-89.2%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$0	\$14,217	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$356,706	\$320,984	\$155,178	\$406,238	13.9%	26.6%	161.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$91,585	\$48,225	\$100,000	NA	9.2%	107.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$21,041	\$12,961	NA	NA	-38.4%
52100	Interest on Debt	Bonds	\$165,000	\$128,870	\$37,648	\$3,611	-97.8%	-97.2%	-90.4%
52200	Interest on Debt	Temporary Loans	\$35,568	\$34,150	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,316,854	\$1,238,516	\$1,853,760	\$1,927,040	46.3%	55.6%	4.0%
53450	Lease Rental	Other-Interest	\$0	\$0	\$5,050	\$5,050	NA	NA	0.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$94,125	\$0	\$0	\$0	-100.0%	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change			
					2006 to 2016	2009 to 2016	2015 to 2016	
Non Operational Total	\$2,797,778	\$3,197,993	\$3,580,925	\$3,991,054	42.7%	24.8%	11.5%	
Prorated by Fund								
26491 - SAA NA	PERF - 2007 Account Code	\$68,775	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$9,902	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$13,279	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$2,117	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$432,314	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$64,811	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$118,321	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$13,815	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$7,945	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$1,180	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$1,129	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$242	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$413,634	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$63,519	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$83,406	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$13,625	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$899	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$135	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$130	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$28	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$46,807	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,170	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,192	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,531	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$1,371,903	\$0	\$0	\$0	NA	NA	NA