

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

Tipton Community School Corp (7945)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$33,585	\$34,729	n/a	3%
	11100 Elementary	\$1,540,008	\$1,948,095	\$1,945,613	26%	0%
	11200 Middle/Junior High	\$953,227	\$1,167,429	\$1,182,604	24%	1%
	11300 High School	\$1,278,105	\$1,536,891	\$1,616,993	27%	5%
	11410 Agriculture A	\$55,452	\$68,192	\$70,148	27%	3%
	11450 Consumer and Homemaking	\$73,262	\$99,711	\$112,600	54%	13%
	11470 Business Education	\$37,808	\$54,161	\$54,715	45%	1%
	11480 Industrial Education A	\$48,235	\$34,953	\$3,779	-92%	-89%
	11620 Middle/Junior High	\$180	\$0	\$0	-100%	n/a
	11630 High School	\$51,896	\$70,269	\$36,431	-30%	-48%
	12100 Gifted and Talented	\$85,425	\$109,267	\$114,874	34%	5%
	12210 Mild Mental Handicap	\$167,016	\$193,620	\$203,786	22%	5%
	12340 Hearing Impairment	\$3,652	\$270	\$0	-100%	-100%
	12350 Homebound	\$16,328	\$4,339	\$6,251	-62%	44%
	12410 Emotional Handicap - Full Time	\$36,860	\$55,212	\$56,473	53%	2%
	12510 Communication Disorder	\$0	\$131	\$0	n/a	-100%
	12520 Compensatory	\$74,253	\$47,637	\$0	-100%	-100%
	12610 Learning Disability - Full Time	\$212,450	\$349,611	\$391,577	84%	12%
	12710 Equal Opportunity At Risk	\$60,864	\$72,212	\$67,600	11%	-6%
	12810 Special Education Preschool	\$33,892	\$63,473	\$53,292	57%	-16%
	12900 Other Special Programs	\$27,167	\$729	\$2,677	-90%	267%
	13100 Adult Basic Education	\$18,860	\$0	\$0	-100%	n/a
	13900 Other Adult/Continuing Ed Programs	\$799	\$0	\$0	-100%	n/a
	14100 Elementary	\$6,034	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$4,747	\$2,981	\$0	-100%	-100%
	14300 High School	\$32,084	\$21,836	\$11,043	-66%	-49%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$15,353	\$9,716	\$0	-100%	-100%
	16200 Preventive Remediation	\$71,668	\$65,143	\$72,982	2%	12%
	21520 Speech Pathology Services	\$56,564	\$85,659	\$79,794	41%	-7%
	21530 Audiology Services	\$0	\$0	\$110	n/a	n/a
	22220 School Library	\$189,386	\$223,250	\$219,448	16%	-2%
	22230 Audiovisual	\$22,597	\$1,516	\$1,269	-94%	-16%
	22250 Computer Assisted Instruction Services	\$146,286	\$89,245	\$94,915	-35%	6%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$503,672	\$627,126	\$631,224	25%	1%
	25820 Textbooks and Repairs	\$136,776	\$192,562	\$134,352	-2%	-30%
	25840 Other Textbook Rental Services	\$44,219	\$51,904	\$30,654	-31%	-41%
	26497 Teachers Retirement Fund	\$36,323	\$335,264	\$342,717	> 500%	2%

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	41100 Transfer Tuition	\$30,228	\$27,134	\$50,687	68%	87%
	41300 Area Vocational Schools	\$7,854	\$101,532	\$101,727	> 500%	0%
	41400 Joint Services and Supply	\$99,943	\$0	\$0	-100%	n/a
	41900 Other	\$4,850	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$6,184,325	\$7,744,653	\$7,725,065	25%	0%
Student Instructional Support						
	21140 Pupil Accounting	\$2,633	\$1,535	\$0	-100%	-100%
	21220 Counseling Services	\$119,890	\$199,540	\$226,854	89%	14%
	21290 Other Guidance Services	\$0	\$0	\$0	n/a	n/a
	21310 Service Area Direction	\$976	\$200	\$7,578	> 500%	> 500%
	21320 Medical Services	\$1,382	\$1,937	\$2,699	95%	39%
	21340 Nurse Services	\$38,076	\$60,880	\$59,328	56%	-3%
	21390 Other Health Services	\$7,600	\$19,065	\$34,900	359%	83%
	21420 Psychological Testing	\$7,953	\$12,595	\$15,659	97%	24%
	22120 Instruction & Curriculum Development	\$6,496	\$5,000	\$0	-100%	-100%
	22130 Instructional Staff Training Services	\$2,132	\$2,358	\$2,966	39%	26%
	22190 Instructional Staff Training Services - Other	\$2,916	\$1,116	\$1,357	-53%	22%
	23110 Service Area Direction	\$5,000	\$14,000	\$14,000	180%	0%
	23210 Office of the Superintendent	\$255,162	\$313,208	\$315,152	24%	1%
	23220 Community Relations	\$116	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$11,232	\$7,660	\$0	-100%	-100%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$1,830	\$1,670	\$1,690	-8%	1%
Student Instructional Support Total		\$463,394	\$640,763	\$682,182	47%	6%
Overhead and Operational						
	23150 Legal Services	\$8,440	\$2,730	\$1,951	-77%	-29%
	23160 Promotion Expenses	\$1,652	\$4,734	\$4,782	189%	1%
	25210 Service Area Direction	\$33,911	\$39,854	\$41,259	22%	4%
	25291 Refund of Revenue	\$13,729	\$4,993	\$3,678	-73%	-26%
	25292 Petty Cash	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$788	\$2,888	\$2,139	172%	-26%
	25296 Cash Change	\$950	\$2,450	\$1,134	19%	-54%
	25360 Rent of Buildings & Equipment	\$5,400	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$21,835	\$101,265	\$110,296	405%	9%
	25420 Maintenance of Buildings	\$808,467	\$844,306	\$1,024,545	27%	21%
	25440 Maintenance of Equipment	\$74,948	\$246,905	\$325,775	335%	32%
	25470 Insurance (other than buses)	\$31,593	\$352,578	\$80,656	155%	-77%
	25510 Service Area Direction	\$38,194	\$40,374	\$34,372	-10%	-15%

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	25520 Vehicle Operation	\$139,086	\$245,886	\$230,480	66%	-6%
	25530 Monitoring Services	\$7,796	\$13,612	\$16,199	108%	19%
	25540 Vehicle Servicing and Maintenance	\$74,244	\$146,577	\$138,054	86%	-6%
	25550 Purchase of School Buses	\$112,535	\$185,775	\$110,408	-2%	-41%
	25560 Insurance on Buses	\$6,484	\$6,115	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$409,456	\$363,382	\$361,993	-12%	0%
	25590 Other Pupil Transportation Services	\$27,872	\$24,588	\$28,099	1%	14%
	25610 Service Area Direction	\$0	\$1,219	\$768	n/a	-37%
	25620 Food Preparation and Dispensing	\$248,561	\$296,079	\$299,194	20%	1%
	25640 Food Purchases	\$210,093	\$306,032	\$205,841	-2%	-33%
	25690 Other Food Services	\$22,528	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$112	\$168	\$192	72%	15%
	26495 Official Bonds	\$280	\$403	\$1,500	436%	272%
	26499 Other	\$3,925	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$581	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$205,542	\$193,682	\$197,206	-4%	2%
	39900 Other Community Services	\$810	\$0	\$497	-39%	n/a
	49200 Scholarships	\$500	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$35,568	\$34,299	n/a	-4%
Overhead and Operational Total		\$2,510,310	\$3,462,162	\$3,255,318	30%	-6%
Nonoperational						
	25320 Land Acquisition and Development	\$114,250	\$0	\$0	-100%	n/a
	25330 Professional Services	\$66,397	\$31,815	\$193,804	192%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$187,871	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$174,498	\$567,977	\$362,823	108%	-36%
	25352 Energy Savings Contracts	\$171,593	\$3,262	\$137,028	-20%	> 500%
	25355 Sports Facilities	\$0	\$32,791	\$10,737	n/a	-67%
	25370 Purchase of Moveable Equipment	\$2,906	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$397,310	\$356,706	\$509,085	28%	43%
	25390 Other Facilities Acquisition & Construction	\$19,281	\$0	\$8,823	-54%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$9,413	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$165,000	\$137,736	n/a	-17%
	53100 Buildings, LEASE RENTAL	\$425,165	\$1,316,854	\$1,336,245	214%	1%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$270,192	\$94,125	\$94,469	-65%	0%
Nonoperational Total		\$1,829,461	\$2,568,529	\$2,800,163	53%	9%
prorated						
	26491 PERF	\$45,957	\$94,072	\$106,631	132%	13%
	26492 Social Security	\$531,888	\$629,261	\$630,854	19%	0%

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	26493 Workmen's Compensation	\$14,609	\$10,495	\$42,993	194%	310%
	26494 Group Insurance	\$443,431	\$574,184	\$563,955	27%	-2%
	26496 Unemployment Compensation	\$4,088	\$1,192	\$2,037	-50%	71%
	26498 Severance/Early Retirement Pay	\$102,100	\$62,699	\$77,105	-24%	23%
prorated Total		\$1,142,073	\$1,371,903	\$1,423,574	25%	4%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,099,385	\$8,821,328	\$8,847,791	25%	0%	58.5%	55.9%	55.7%
Student Instructional Support	\$526,314	\$727,613	\$775,288	47%	7%	4.3%	4.6%	4.9%
Overhead and Operational Nonoperational	\$2,669,788	\$3,670,541	\$3,463,059	30%	-6%	22.0%	23.2%	21.8%
Grand Total	\$12,129,562	\$15,788,010	\$15,886,301	31%	1%	15.1%	16.3%	17.6%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	60.5%	60.6%