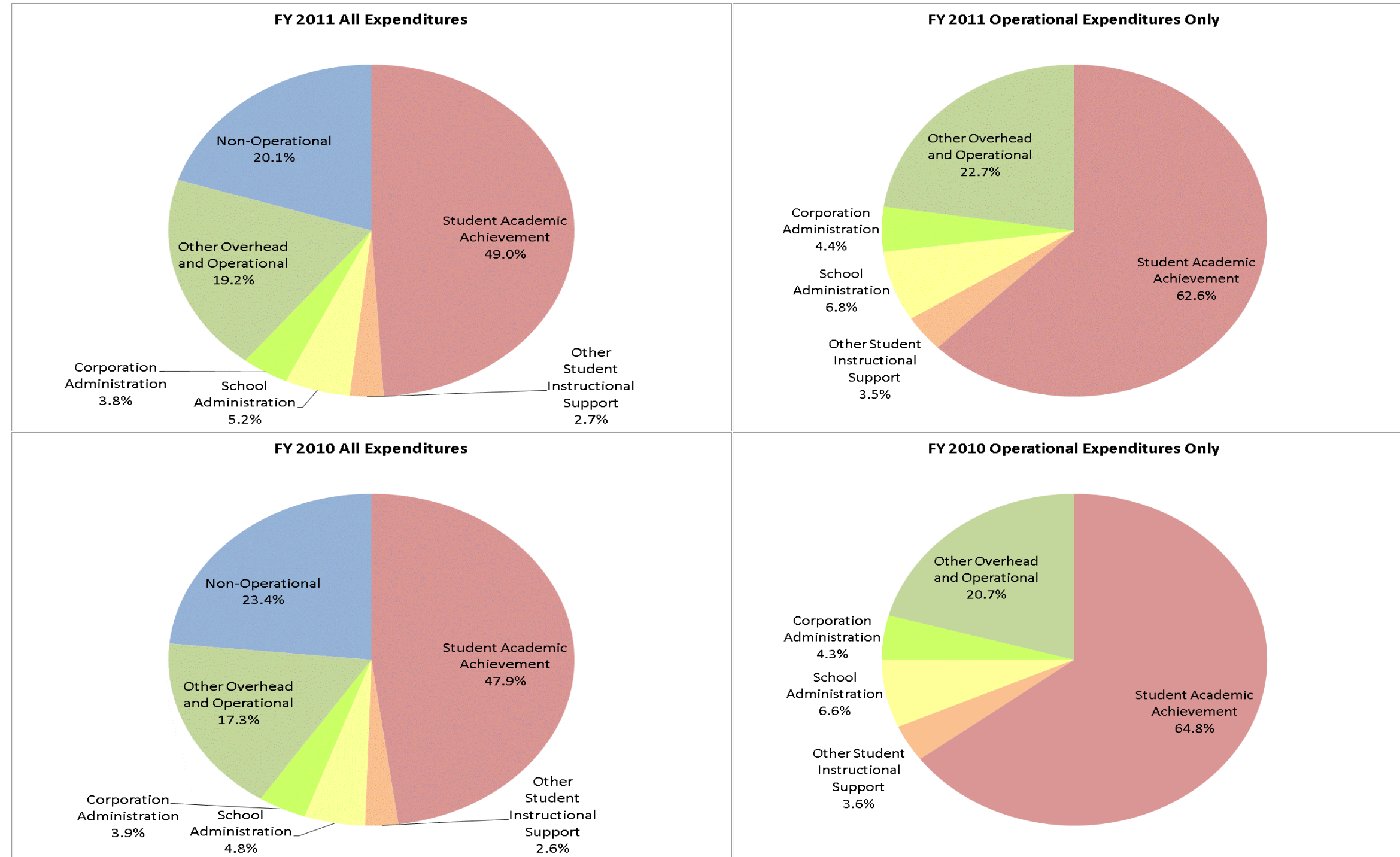


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Tipton Community School Corp (7945)**

Tipton Community School Corp (7945)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,432,044	50.6%	\$7,983,582	50.7%	\$8,455,898	47.9%	\$8,117,352	49.0%
Student Instructional Support	\$1,038,968	7.1%	\$1,155,252	7.3%	\$1,319,868	7.5%	\$1,305,857	7.9%
Overhead and Operational	\$3,071,518	20.9%	\$3,792,906	24.1%	\$3,746,901	21.2%	\$3,809,668	23.0%
Nonoperational	\$3,143,149	21.4%	\$2,829,136	18.0%	\$4,140,332	23.4%	\$3,321,045	20.1%
<b>Grand Total</b>	<b>\$14,685,679</b>		<b>\$15,760,877</b>		<b>\$17,662,999</b>		<b>\$16,553,922</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>57.7%</b>	<b>58.0%</b>	<b>55.3%</b>	<b>56.9%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$33,585	\$39,639	\$42,240		26%	7%
	11100 Regular Programs; Elementary	\$1,763,124	\$1,948,095	\$2,718,809	\$2,546,837	44%	31%	-6%
	11200 Regular Programs; Middle/Junior High	\$1,044,790	\$1,167,429	\$1,651,341	\$1,578,887	51%	35%	-4%
	11300 Regular Programs; High School	\$1,336,334	\$1,536,891	\$2,031,357	\$1,946,029	46%	27%	-4%
	11410 Vocational Education; Agriculture A	\$62,816	\$68,192	\$66,161	\$49,235	-22%	-28%	-26%
	11450 Vocational Education; Consumer and Homemaking	\$83,809	\$99,711	\$127,862	\$61,028	-27%	-39%	-52%
	11470 Vocational Education; Business Education	\$38,071	\$54,161	\$58,054	\$59,275	56%	9%	2%
	11480 Vocational Education; Industrial Education A	\$28,945	\$34,953	\$4,482	\$6,599	-77%	-81%	47%
	11590 Other Vocational Education Programs	\$5,941				-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$24,615	\$70,269	\$1,373	\$990	-96%	-99%	-28%
	12110 Gifted And Talented; Gifted and Talented	\$91,816	\$109,267	\$170,201	\$172,519	88%	58%	1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$177,009	\$193,620	\$224,556	\$224,879	27%	16%	0%
	12340 Physical Impairment; Hearing Impairment	\$12,121	\$270			-100%	-100%	
	12350 Physical Impairment; Homebound	\$5,184	\$4,339	\$6,475	\$18,864	264%	335%	191%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$30,312	\$55,212	\$48,205	\$42,188	39%	-24%	-12%
	12510 Culturally Different; Communication Disorders	\$1,112	\$131			-100%	-100%	
	12520 Culturally Different; Compensatory	\$75,017	\$47,637			-100%	-100%	
	12610 Learning Disability	\$256,760	\$349,611	\$388,843	\$375,364	46%	7%	-3%
	12710 Equal Opportunity At Risk	\$75,315	\$72,212	\$44,780	\$49,220	-35%	-32%	10%
	12810 Special Education Preschool	\$55,088	\$63,473	\$6,555		-100%	-100%	-100%
	12900 Other Special Programs	\$9,589	\$729	\$1,444	\$2,135	-78%	193%	48%
	14100 Summer School Programs; Elementary	\$4,999				-100%		
	14200 Summer School Programs; Middle/Junior High School	\$2,507	\$2,981			-100%	-100%	
	14300 Summer School Programs; High School	\$36,860	\$21,836	\$13,920	\$12,408	-66%	-43%	-11%
	15100 Enrichment Programs; Non-Credit	\$1,875				-100%		
	16100 Remediation Testing	\$18,816	\$9,716			-100%	-100%	
	16200 Preventive Remediation	\$135,864	\$65,143	\$75,315	\$79,137	-42%	21%	5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$110,280	\$101,532	\$50,223	\$37,941	-66%	-63%	-24%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$500	\$5,000	\$1,041	\$7,240	> 500%	45%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,218	\$2,358	\$28	\$800	-90%	-66%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,447	\$1,116	\$1,657	\$406	-95%	-64%	-75%
	22210 Library/Media Services; Service Area Direction	\$1,460				-100%		
	22220 Library/Media Services; School Library	\$204,541	\$223,250	\$232,565	\$174,112	-15%	-22%	-25%
	22230 Library/Media Services; Audiovisual	\$23,464	\$1,516	\$565	\$1,623	-93%	7%	188%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$75,807	\$89,245	\$86,396	\$90,199	19%	1%	4%
	22290 Library/Media Services; Other Educational Media Services	\$1,700				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$105,196	\$251,419			139%
	22360 Instruction, Related Technology; Network Support			\$27,943	\$34,033			22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$177,467	\$192,562	\$221,136	\$121,376	-32%	-37%	-45%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$257,584	\$51,904	\$48,575	\$27,746	-89%	-47%	-43%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks				\$101,422			
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services			\$1,200	\$1,200			0%
	26497 2007 Account Code - Teachers Retirement Fund	\$259,511	\$335,264					
<b>Student Academic Achievement Total</b>		<b>\$6,506,667</b>	<b>\$7,013,209</b>	<b>\$8,455,898</b>	<b>\$8,117,352</b>	<b>25%</b>	<b>16%</b>	<b>-4%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services			\$2,623				-100%
	21130 Attendance and Social Work Services; Social Work Services	\$6,505				-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,616	\$1,535			-100%	-100%	
	21220 Guidance Services; Counseling Services	\$152,111	\$199,540	\$255,920	\$225,079	48%	13%	-12%
	21290 Guidance Services; Other Guidance Services	\$45				-100%		
	21310 Health Services; Service Area Direction	\$1,123	\$200			-100%	-100%	
	21320 Health Services; Medical Services	\$2,181	\$1,937	\$2,086	\$3,049	40%	57%	46%
	21340 Health Services; Nurse Services	\$54,476	\$60,880	\$86,097	\$90,335	66%	48%	5%
	21390 Health Services; Other Health Services	\$39,825	\$19,065	\$2,690	\$6,665	-83%	-65%	148%
	21420 Psychological Testing	\$9,634	\$12,595			-100%	-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$58,199	\$85,659	\$103,954	\$108,878	87%	27%	5%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$131				-100%		
	21990 Other Support Services, Students; Other Student Services			\$11,411	\$10,456			-8%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	24100 Office of The Principal	\$579,579	\$627,126	\$855,088	\$861,395	49%	37%	1%
<b>Student Instructional Support Total</b>		<b>\$906,425</b>	<b>\$1,008,536</b>	<b>\$1,319,868</b>	<b>\$1,305,857</b>	<b>44%</b>	<b>29%</b>	<b>-1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$15,071	\$14,839	6%	6%	-2%
	23150 Board of Education; Legal Services	\$3,452	\$2,730	\$12,507	\$7,478	117%	174%	-40%
	23160 Board of Education; Promotion Expenses	\$1,188	\$4,734	\$5,362	\$5,216	339%	10%	-3%
	23210 Executive Administration; Office of The Superintendent	\$295,703	\$313,208	\$570,778	\$505,865	71%	62%	-11%
	23290 Executive Administration; Other Executive Administration Services	\$9,374	\$7,660			-100%	-100%	
	25120 Fiscal Services; Service Area Direction	\$38,239	\$39,854	\$74,287	\$75,122	96%	88%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$31,961	\$4,993	\$3,312	\$2,556	-92%	-49%	-23%
	25192 Other Fiscal Services; Petty Cash	\$25				-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,305	\$2,888	\$1,488	\$5,197	298%	80%	249%
	25196 Other Fiscal Services; Cash Change	\$1,000	\$2,450			-100%	-100%	
	25750 Personnel Services; Health Services	\$630	\$1,670		\$2,390	279%	43%	
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel				\$5,805			
	25920 Ditch Assessments	\$132	\$168	\$422	\$281	113%	68%	-33%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$24,763	\$101,265	\$139,104	\$147,387	495%	46%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,050,348	\$844,306	\$1,174,589	\$1,094,331	4%	30%	-7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$172,793	\$246,905	\$252,938	\$219,372	27%	-11%	-13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,107	\$403					
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,177	\$352,578	\$93,789	\$95,258	206%	-73%	2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$35,519	\$31,287			-12%
	27010 Student Transportation; Service Area Direction	\$49,897	\$40,374	\$37,126	\$43,116	-14%	7%	16%
	27100 Student Transportation; Vehicle Operation	\$176,029	\$245,886	\$362,693	\$445,269	153%	81%	23%
	27200 Student Transportation; Monitoring Services	\$8,903	\$13,612	\$12,121	\$16,546	86%	22%	37%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,218	\$146,577	\$153,750	\$195,329	114%	33%	27%
	27400 Student Transportation; Purchase of School Buses	\$72,374	\$185,775	\$135,980	\$101,734	41%	-45%	-25%
	27500 Student Transportation; Insurance on Buses	\$6,531	\$6,115	\$13,282	\$14,022	115%	129%	6%
	27700 Student Transportation; Contracted Transportation Services	\$448,169	\$363,382	\$349,736	\$361,421	-19%	-1%	3%
	27900 Student Transportation; Other Student Transportation Services	\$27,983	\$24,588	\$23,143	\$110,969	297%	351%	379%
	31100 Food Services Operations; Service Area Direction		\$1,219	\$615	\$324		-73%	-47%
	31200 Food Services Operations; Food Preparation and Dispensing	\$264,390	\$296,079	\$272,263	\$299,691	13%	1%	10%
	31400 Food Services Operations; Food Purchases		\$306,032	\$7,026	\$8,865		-97%	26%
	31900 Other Food Services	\$30,990				-100%		
<b>Overhead and Operational Total</b>		<b>\$2,853,681</b>	<b>\$3,569,450</b>	<b>\$3,746,901</b>	<b>\$3,809,668</b>	<b>34%</b>	<b>7%</b>	<b>2%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$385				-100%		
	33400 Athletic Coaches	\$203,194	\$193,682	\$270,888	\$240,314	18%	24%	-11%
	33990 Other Community Services; Other	\$1,598				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$111,008	\$31,815	\$527,916	\$514,754	364%	> 500%	-2%
	45100 Building Acquisition, Construction and Improvements	\$668,699	\$567,977	\$1,219,489	\$505,631	-24%	-11%	-59%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$169,332	\$3,262	\$222,447	\$220,591	30%	> 500%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,163	\$32,791	\$810	\$62,281	> 500%	90%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$30,243				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$384,492	\$356,706	\$298,284	\$125,969	-67%	-65%	-58%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,753		\$45,914	\$34,115	131%		-26%
	52100 Debt Services; Interest on Debt; Bonds		\$165,000	\$174,365	\$151,037		-8%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$35,568	\$1,200			-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,366,360	\$1,316,854	\$1,379,018	\$1,466,354	7%	11%	6%
	54200 Common School Fund; Principal	\$151,571	\$94,125			-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$250				-100%		
<b>Nonoperational Total</b>		<b>\$3,108,048</b>	<b>\$2,797,778</b>	<b>\$4,140,332</b>	<b>\$3,321,045</b>	<b>7%</b>	<b>19%</b>	<b>-20%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$79,327	\$94,072					
	26492 2007 Account Code - Social Security	\$582,307	\$629,261					
	26493 2007 Account Code - Workmen's Compensation	\$42,345	\$10,496					
	26494 2007 Account Code - Group Insurance	\$505,582	\$574,184					
	26496 2007 Account Code - Unemployment Compensation	\$721	\$1,192					

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$100,576	\$62,699					
<b>Prorated By Fund Total</b>		<b>\$1,310,857</b>	<b>\$1,371,903</b>					