

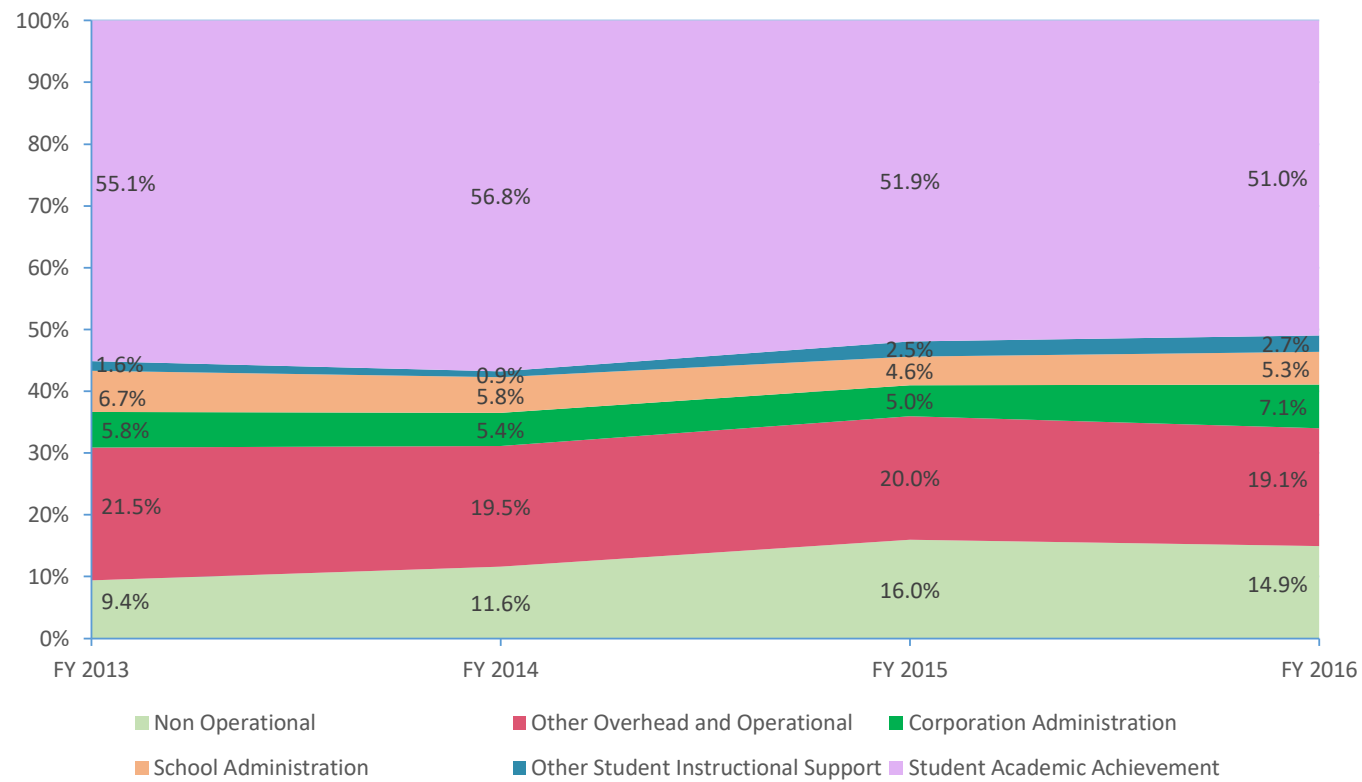
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hamilton Community Schools (7610)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$3,414,636	55.7%	\$3,324,009	53.4%	\$3,479,443	55.1%	\$3,579,151	56.8%	\$3,540,518	51.9%	\$3,636,644	51.0%
Student Instructional Support	\$393,228	6.4%	\$505,750	8.1%	\$518,935	8.2%	\$423,399	6.7%	\$483,790	7.1%	\$567,173	7.9%
<b>Total</b>	<b>\$3,807,864</b>	<b>62.1%</b>	<b>\$3,829,759</b>	<b>61.5%</b>	<b>\$3,998,378</b>	<b>63.3%</b>	<b>\$4,002,550</b>	<b>63.5%</b>	<b>\$4,024,307</b>	<b>59.0%</b>	<b>\$4,203,817</b>	<b>58.9%</b>

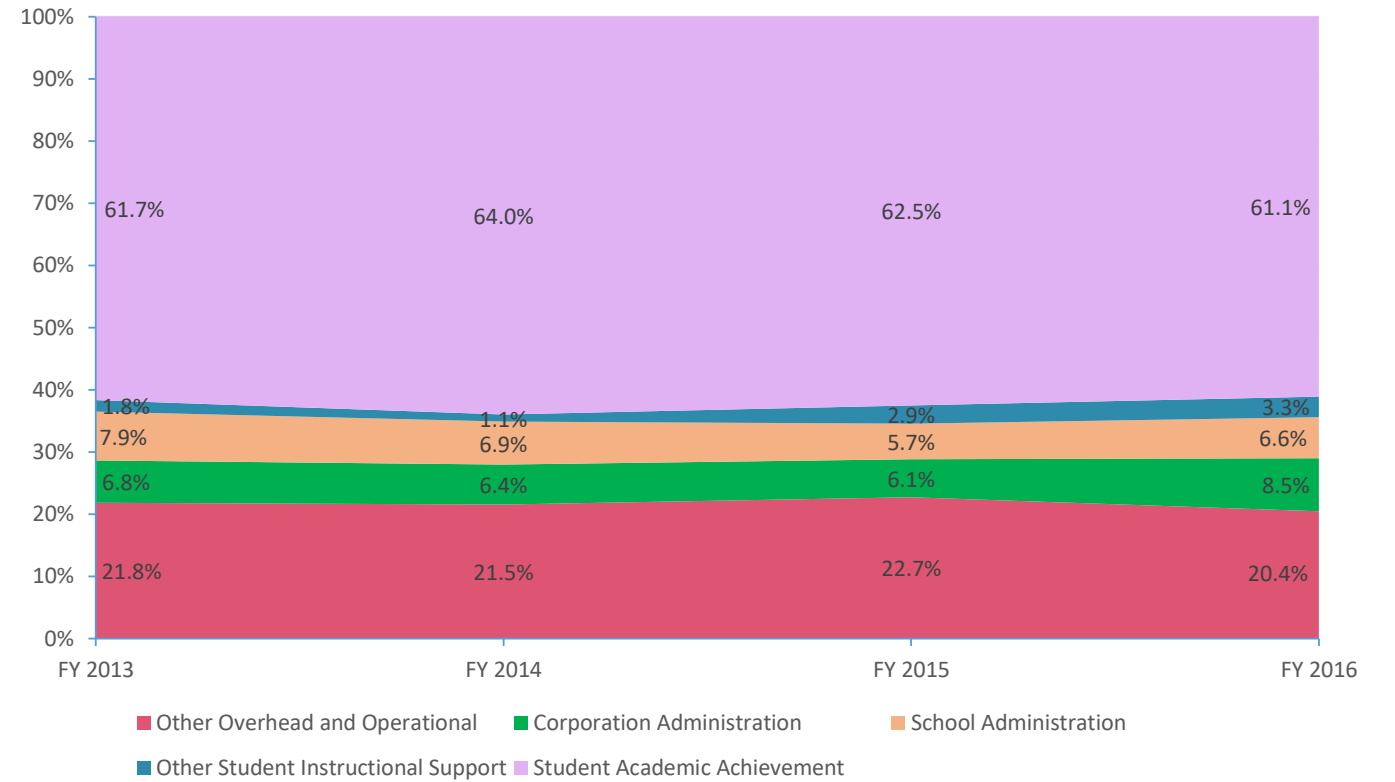
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,503,433	24.5%	\$1,462,570	23.5%	\$1,720,523	27.3%	\$1,569,211	24.9%	\$1,704,140	25.0%	\$1,865,605	26.1%
Non Operational	\$820,192	13.4%	\$932,926	15.0%	\$592,983	9.4%	\$731,868	11.6%	\$1,088,569	16.0%	\$1,065,985	14.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,323,625</b>	<b>37.9%</b>	<b>\$2,395,496</b>	<b>38.5%</b>	<b>\$2,313,506</b>	<b>36.7%</b>	<b>\$2,301,080</b>	<b>36.5%</b>	<b>\$2,792,708</b>	<b>41.0%</b>	<b>\$2,931,591</b>	<b>41.1%</b>

<b>Grand Total</b>	<b>\$6,131,488</b>		<b>\$6,225,255</b>		<b>\$6,311,884</b>		<b>\$6,303,630</b>		<b>\$6,817,016</b>		<b>\$7,135,407</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$120,333	\$112,267	\$122,715	NA	2.0%	9.3%
11100	Regular Programs	Elementary	\$964,659	\$1,264,185	\$1,226,151	\$1,126,276	16.8%	-10.9%	-8.1%
11300	Regular Programs	High School	\$813,402	\$1,029,659	\$1,188,276	\$1,096,888	34.9%	6.5%	-7.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$2,780	\$27,868	NA	NA	902.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$25,979	\$0	\$0	\$0	-100.0%	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$16,280	\$47,450	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$36,033	\$72,736	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$40,901	\$36,415	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$27,442	\$27,624	NA	NA	0.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$136,848	\$126,703	\$184,009	\$243,232	77.7%	92.0%	32.2%
12350	Special Programs	Physical Impairment - Homebound	\$776	\$0	\$3,350	\$2,925	276.9%	NA	-12.7%
12520	Special Programs	Culturally Different - Compensatory	\$4,631	\$1,000	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$6,873	\$7,660	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$1,589	\$16,614	NA	NA	945.9%
12900	Special Programs	Other Special Programs	\$2,070	\$7,752	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$22,457	\$12,276	\$114	\$7,746	-65.5%	-36.9%	6706.8%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$2,592	\$2,800	NA	NA	8.0%
14300	Summer School Programs	High School	\$8,559	\$5,412	\$0	\$0	-100.0%	-100.0%	NA
15100	Enrichment Programs	Non-Credit	\$0	\$500	\$0	\$0	NA	-100.0%	NA
16100	Remediation	Remediation Testing	\$0	(\$300)	\$7,889	\$9,360	NA	3220.0%	18.6%
16200	Remediation	Preventive Remediation	\$0	(\$30)	\$10,475	\$14,565	NA	48651.6%	39.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$100,000	\$136,834	\$164,194	\$129,102	29.1%	-5.7%	-21.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$126,076	\$199,661	\$277,567	\$255,138	102.4%	27.8%	-8.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$72,351	\$32,362	\$25,673	\$135,075	86.7%	317.4%	426.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$47,735	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$71,777	\$83,041	\$71,593	\$102,651	43.0%	23.6%	43.4%
22230	Instruction	Library/Media Services - Audiovisual	\$509	\$1,114	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$2,880	\$1,140	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$134,698	\$64,750	\$157,337	\$244,616	81.6%	277.8%	55.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$50,935	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$54,820	\$57,764	\$26,285	\$71,448	30.3%	23.7%	171.8%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$15,591	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$148,504	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$2,838,820</b>	<b>\$3,324,009</b>	<b>\$3,540,518</b>	<b>\$3,636,644</b>	<b>28.1%</b>	<b>9.4%</b>	<b>2.7%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$30,210	\$73,311	NA	NA	142.7%
21220	Students	Guidance Services - Counseling Services	\$35,529	\$96,662	\$60,639	\$66,437	87.0%	-31.3%	9.6%
21230	Students	Guidance Services - Appraisal Services	\$3,900	\$4,912	\$1,838	\$0	-100.0%	-100.0%	-100.0%
21240	Students	Guidance Services - Information Services	\$707	\$0	\$0	\$0	-100.0%	NA	NA
21250	Students	Guidance Services - Records Maintenance	\$2,000	\$0	\$27,647	\$4,030	101.5%	NA	-85.4%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$120	\$0	\$0	NA	-100.0%	NA
21310	Students	Health Services - Service Area Direction	\$28,522	\$35,525	\$46,324	\$45,531	59.6%	28.2%	-1.7%
21340	Students	Health Services - Nurse Services	\$369	\$353	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$497	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$194,919	\$276,461	\$300,779	\$375,415	92.6%	35.8%	24.8%
24900	School Administration	Other Support Services - School Admin.	\$39,703	\$91,716	\$15,856	\$2,449	-93.8%	-97.3%	-84.6%
<b>Student Instructional Support Total</b>			<b>\$305,649</b>	<b>\$505,750</b>	<b>\$483,790</b>	<b>\$567,173</b>	<b>85.6%</b>	<b>12.1%</b>	<b>17.2%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$17,452	\$23,538	\$16,287	\$15,501	-11.2%	-34.1%	-4.8%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$57	\$0	\$0	NA	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$19,472	\$26,680	\$15,104	\$31,240	60.4%	17.1%	106.8%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23160	General Administration	Board of Education - Promotion Expenses	\$3,887	\$11,665	\$12,774	\$645	-83.4%	-94.5%	-95.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,476	\$168,423	\$247,075	\$243,339	93.9%	44.5%	-1.5%
25150	Central Services	Fiscal Services - Payroll Services	\$14,976	\$26,904	\$22,750	\$32,518	117.1%	20.9%	42.9%
25160	Central Services	Fiscal Services - Financial Accounting	\$23,329	\$40,894	\$16,411	\$20,381	-12.6%	-50.2%	24.2%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$50	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$137,467	NA	NA	NA
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$0	\$0	\$3,399	\$0	NA	NA	-100.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$5,749	\$0	\$317	\$0	-100.0%	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$1,435	\$1,219	\$5,577	\$21,737	1414.8%	1683.2%	289.8%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$1,817	\$1,817	NA	NA	0.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$379,206	\$473,359	\$437,376	\$407,577	7.5%	-13.9%	-6.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$78,949	\$98,130	\$83,261	\$107,185	35.8%	9.2%	28.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$575	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$784	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$24,395	\$31,686	NA	NA	29.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$84,282	\$40,609	\$42,188	\$28,445	-66.3%	-30.0%	-32.6%
27010	Student Transportation	Service Area Direction	\$69,191	\$57,355	\$63,570	\$77,052	11.4%	34.3%	21.2%
27100	Student Transportation	Vehicle Operation	\$152,103	\$163,553	\$196,487	\$216,031	42.0%	32.1%	9.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$76,537	\$76,933	\$138,192	\$66,745	-12.8%	-13.2%	-51.7%
27400	Student Transportation	Purchase of School Buses	\$56,339	\$0	\$106,230	\$190,025	237.3%	NA	78.9%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$6,228	\$6,443	NA	NA	3.5%
27700	Student Transportation	Contracted Transportation Services	\$6,507	\$29,797	\$48,468	\$32,499	399.5%	9.1%	-32.9%
27900	Student Transportation	Other Student Transportation Services	\$602	\$221	\$554	\$20	-96.7%	-91.0%	-96.4%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$529	\$81	NA	NA	-84.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$80,036	\$93,794	\$110,117	\$103,035	28.7%	9.9%	-6.4%
31400	Food Services Operations	Food Purchases	\$93,866	\$125,302	\$105,036	\$94,085	0.2%	-24.9%	-10.4%
31900	Food Services Operations	Other Food Services	\$2,949	\$4,136	\$0	\$0	-100.0%	-100.0%	NA
<b>Overhead and Operational Total</b>			<b>\$1,293,701</b>	<b>\$1,462,570</b>	<b>\$1,704,140</b>	<b>\$1,865,605</b>	<b>44.2%</b>	<b>27.6%</b>	<b>9.5%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$0	\$1,163	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$84,119	\$102,955	\$92,037	\$92,436	9.9%	-10.2%	0.4%
43000	Category not Specified	Professional Services	\$24,035	\$25,225	\$21,683	\$18,815	-21.7%	-25.4%	-13.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$262,185	\$387,515	\$70,422	\$72,076	-72.5%	-81.4%	2.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$388,064	\$208,958	NA	NA	-46.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$9,587	\$5,497	\$18,289	\$39,009	306.9%	609.6%	113.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$44,974	\$24,783	\$96,011	\$92,254	105.1%	272.2%	-3.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$24,058	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$46,311	\$45,420	\$104,201	\$264,722	471.6%	482.8%	154.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$25,597	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$235,000	\$280,000	\$270,000	\$255,000	8.5%	-8.9%	-5.6%
52100	Interest on Debt	Bonds	\$63,534	\$36,308	\$27,862	\$22,288	-64.9%	-38.6%	-20.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$0	\$429	NA	NA	NA
<b>Non Operational Total</b>			<b>\$795,341</b>	<b>\$932,926</b>	<b>\$1,088,569</b>	<b>\$1,065,985</b>	<b>34.0%</b>	<b>14.3%</b>	<b>-2.1%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$32,316	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,304	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$29,755	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,508	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$145,306	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$20,722	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$47,893	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$5,955	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$707	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$114	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$132	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$37	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$324,035	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$49,822	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$118,348	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$14,012	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$239	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$41	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$50	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$8	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$73,214	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$11,576	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$13,554	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$3,332	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$897,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>