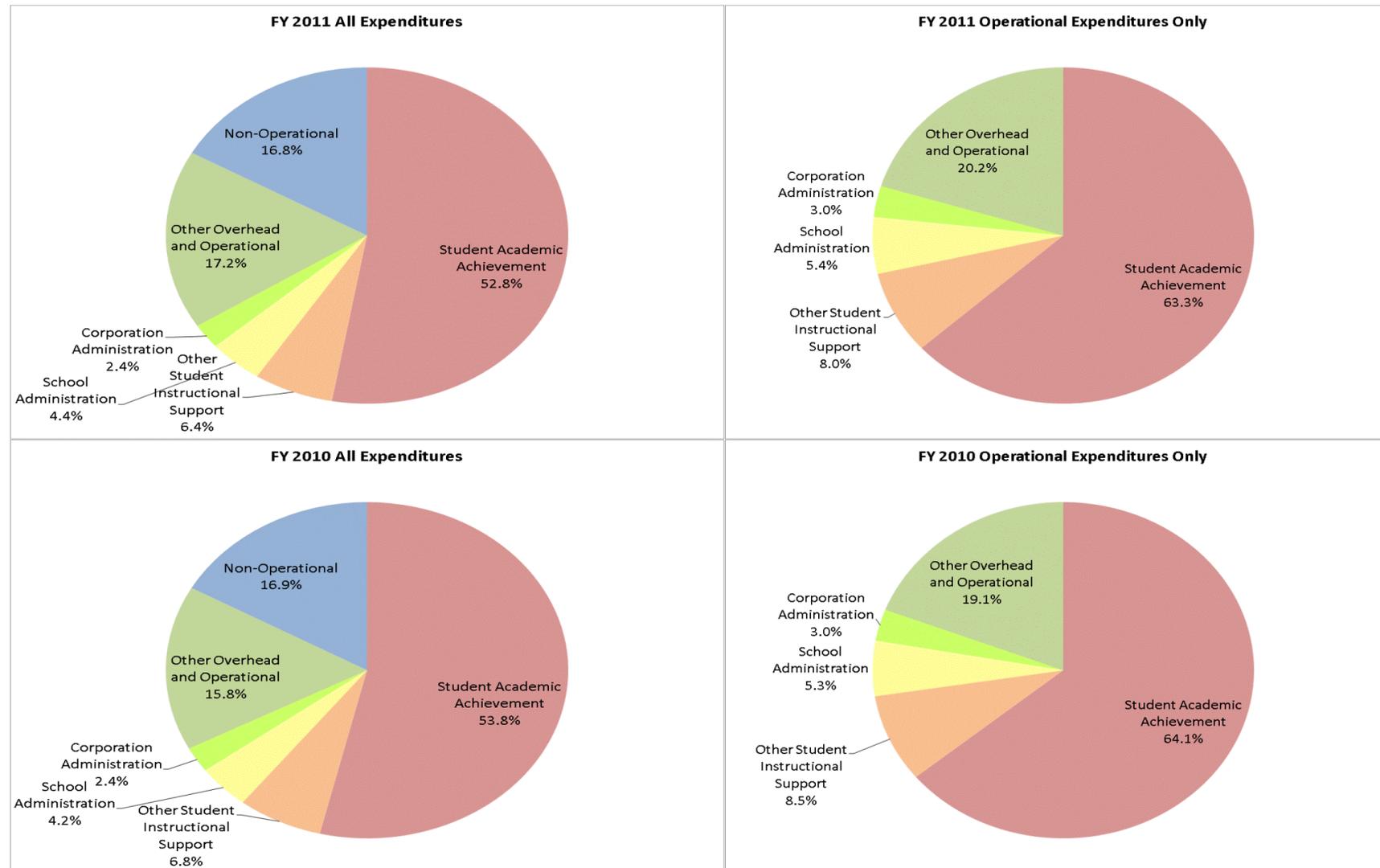


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School City of Hammond (4710)

School City of Hammond (4710)

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	\$65,995,971	53.5%	\$80,065,277	55.0%	\$88,938,149	53.8%	\$88,401,081	52.8%
Student Instructional Support	\$10,718,289	8.7%	\$12,686,449	8.7%	\$18,328,140	11.1%	\$18,050,146	10.8%
Overhead and Operational	\$24,225,945	19.6%	\$27,730,070	19.0%	\$30,191,754	18.3%	\$32,793,926	19.6%
Nonoperational	\$22,418,086	18.2%	\$25,109,218	17.2%	\$27,905,770	16.9%	\$28,170,739	16.8%
Grand Total	\$123,358,290		\$145,591,013		\$165,363,813		\$167,415,893	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	62.2%	63.7%	64.9%	63.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School City of Hammond (4710)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$252,930	\$993,642	\$866,932		243%	-13%
	11100 Regular Programs; Elementary	\$17,368,288	\$19,545,926	\$31,589,853	\$30,965,204	78%	58%	-2%
	11200 Regular Programs; Middle/Junior High	\$6,875,548	\$7,902,940	\$12,399,235	\$12,968,629	89%	64%	5%
	11300 Regular Programs; High School	\$7,461,117	\$8,116,766	\$13,111,793	\$14,393,433	93%	77%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$48,100	\$65,121	\$205,526	\$327,698	> 500%	403%	59%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$41,400				-100%	
	11440 Vocational Education; Health Occupations	\$149,491	\$184,385	\$250,256	\$243,235	63%	32%	-3%
	11450 Vocational Education; Consumer and Homemaking	\$43,275	\$49,324			-100%	-100%	
	11460 Vocational Education; Occupational Home Economics	\$42,426	\$82,006	\$138,811	\$139,817	230%	70%	1%
	11470 Vocational Education; Business Education	\$77,460	\$101,509	\$155,308	\$220,168	184%	117%	42%
	11480 Vocational Education; Industrial Education A	\$187,641	\$126,698	\$134,561	\$136,085	-27%	7%	1%
	11510 Vocational Education; Cooperative Education	\$718,527	\$561,710			-100%	-100%	
	11520 Vocational Education; Area School Participation	\$154,297	\$86,825			-100%	-100%	
	11590 Other Vocational Education Programs	\$169,626		\$1,310,364	\$1,239,879	> 500%		-5%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$14,357	\$15,601			-100%	-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$88,622	\$59,943			-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$79,605				-100%		
	12110 Gifted And Talented; Gifted and Talented			\$156,190	\$234,816			50%
	12210 Mental Disabilities; Mild Mental Disabilities	\$584,569	\$497,752	\$829,632	\$547,827	-6%	10%	-34%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$757,393	\$973,417	\$1,879,828	\$2,345,584	210%	141%	25%
	12230 Mental Disabilities; Severe Mental Disabilities	\$757,129	\$596,481	\$1,142,559	\$1,133,077	50%	90%	-1%
	12310 Physical Impairment; Orthopedic Impairment	\$180,538	\$283,828	\$188,815	\$208,108	15%	-27%	10%
	12320 Physical Impairment; Multiple Disabilities	\$284,344	\$351,722	\$623,180	\$689,223	142%	96%	11%
	12330 Physical Impairment; Visual Impairment	\$140,348	\$184,091	\$386,178	\$347,918	148%	89%	-10%
	12340 Physical Impairment; Hearing Impairment	\$215,109	\$303,018	\$480,223	\$468,075	118%	54%	-3%
	12350 Physical Impairment; Homebound	\$96,098	\$206,192	\$235,428	\$238,891	149%	16%	1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$758,012	\$1,249,154	\$1,619,374	\$1,299,604	71%	4%	-20%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$183,808	\$264,050	\$361,160	\$388,268	111%	47%	8%
	12520 Culturally Different; Compensatory	\$82,702	\$89,209	\$157,940	\$154,091	86%	73%	-2%
	12610 Learning Disability	\$2,085,962	\$2,437,935	\$5,167,422	\$5,184,165	149%	113%	0%
	12710 Equal Opportunity At Risk	\$229,629	\$73,843	\$63,371	\$16,988	-93%	-77%	-73%
	12810 Special Education Preschool	\$341,505	\$578,489	\$1,084,352	\$954,321	179%	65%	-12%
	12900 Other Special Programs	\$69,284	\$214,783	\$329,224	\$277,766	301%	29%	-16%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$669,195	\$511,761	\$735,389	\$826,850	24%	62%	12%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,668				-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$68,400	\$21,116	\$8,453	\$6,751	-90%	-68%	-20%
	14100 Summer School Programs; Elementary	\$274,028	\$225,143	\$100,751	\$114,701	-58%	-49%	14%
	14200 Summer School Programs; Middle/Junior High School	\$29,785	\$41,412			-100%	-100%	
	14300 Summer School Programs; High School	\$235,742	\$64,132			-100%	-100%	
	15100 Enrichment Programs; Non-Credit	\$296,439	\$206,029	\$65,512	\$65,377	-78%	-68%	0%
	16100 Remediation Testing	\$1,325,161	\$1,829,853	\$114,088	\$91,210	-93%	-95%	-20%
	16200 Preventive Remediation	\$694,805	\$467,953	\$281,199	\$286,861	-59%	-39%	2%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$71,044	\$13,283	\$1,887		-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$36,345	\$13,424	\$298,772	\$138,829	282%	> 500%	-54%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0						
	22110 Improvement of Instruction; Service Area Direction	\$508,275	\$456,599	\$858,315	\$760,112	50%	66%	-11%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$477,651	\$726,291	\$2,832,230	\$2,931,889	> 500%	304%	4%
	22130 Improvement of Instruction; Instructional Staff Training	\$339,929	\$77,559	\$312,378	\$75,936	-78%	-2%	-76%
	22210 Library/Media Services; Service Area Direction	\$125,195	\$88,854	\$104,128	\$110,349	-12%	24%	6%
	22220 Library/Media Services; School Library	\$1,540,327	\$1,442,390	\$2,170,767	\$2,077,480	35%	44%	-4%
	22240 Library/Media Services; Educational Television	\$676,296				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,710,383		-\$7,665		-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$22,081	\$716			-97%
	22340 Instruction, Related Technology; Systems Application Development			\$131,431	\$124,287			-5%
	22360 Instruction, Related Technology; Network Support	\$2,222,448	\$3,125,580	\$351,042	\$372,839	-83%	-88%	6%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$2,900,343	\$2,437,375			-16%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School City of Hammond (4710)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$693,095	\$723,158			4%
	22400 Academic Student Assessment			\$2,907	\$3,067			6%
	22900 Other Support Service, Instructional Staff			\$30,406	\$28,900			-5%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$41,261		\$43,403	\$48,228	17%		11%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$808,114	\$1,953,986	\$1,890,319	\$1,183,832	46%	-39%	-37%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$22,568		\$682		-100%		-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks				\$459			
	25570 Textbooks for Rent or Resale; Materials and Supplies			\$2,012	\$2,074			3%
	26497 2007 Account Code - Teachers Retirement Fund	\$2,278,887	\$2,834,834					
Student Academic Achievement Total		\$54,698,756	\$59,597,248	\$88,938,149	\$88,401,081	62%	48%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,052		\$62,111	\$119,267	> 500%		92%
	21120 Attendance and Social Work Services; Attendance Services		\$19,313	\$139,634	\$153,939		> 500%	10%
	21130 Attendance and Social Work Services; Social Work Services	\$87,728	\$7,238	\$8,261	\$6,769	-92%	-6%	-18%
	21140 Attendance and Social Work Services; Pupil Accounting	\$107,982	\$117,079	\$189,477	\$190,460	76%	63%	1%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services			\$3,392,258	\$3,252,124			-4%
	21210 Guidance Services; Service Area Direction	\$34,123	\$26,417			-100%	-100%	
	21220 Guidance Services; Counseling Services	\$959,562	\$944,511	\$1,491,334	\$1,543,124	61%	63%	3%
	21230 Guidance Services; Appraisal Services		\$32,659	\$15,814	\$15,397		-53%	-3%
	21310 Health Services; Service Area Direction	\$90,680	\$70,691	\$116,113	\$141,290	56%	100%	22%
	21320 Health Services; Medical Services		\$6,389	\$7,543	\$13,507		111%	79%
	21340 Health Services; Nurse Services	\$635,961	\$717,140	\$1,213,615	\$1,175,729	85%	64%	-3%
	21420 Psychological Testing	\$503,318	\$654,430	\$889,314	\$872,210	73%	33%	-2%
	21430 Psychological Counseling	\$260,000	\$455,000	\$774,222	\$434,194	67%	-5%	-44%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$773,315	\$849,341	\$1,525,177	\$1,483,978	92%	75%	-3%
	21810 Special Education Administration; Service Area Direction	\$556,895	\$350,357	\$584,111	\$547,503	-2%	56%	-6%
	21890 Special Education Administration; Other Special Education Administration	\$662,636	\$619,550	\$897,344	\$810,220	22%	31%	-10%
	24100 Office of The Principal	\$4,019,420	\$4,425,640	\$6,954,264	\$7,240,555	80%	64%	4%
	24900 Other Support Services, School Administration	\$14,725	\$22,444	\$67,549	\$49,880	239%	122%	-26%
Student Instructional Support Total		\$8,707,397	\$9,318,201	\$18,328,140	\$18,050,146	107%	94%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$144,637	\$156,906	\$279,895	\$277,140	92%	77%	-1%
	23150 Board of Education; Legal Services	\$93,845	\$162,574	\$184,533	\$203,421	117%	25%	10%
	23160 Board of Education; Promotion Expenses			\$2,945				-100%
	23210 Executive Administration; Office of The Superintendent	\$215,668	\$156,942	\$195,277	\$199,536	-7%	27%	2%
	23220 Executive Administration; Community Relations	\$69,786	\$50,944	\$100,411	\$104,636	50%	105%	4%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,791	\$5,394	\$11,628	\$7,238	25%	34%	-38%
	23290 Executive Administration; Other Executive Administration Services	\$761,021	\$840,678	\$877,988	\$442,091	-42%	-47%	-50%
	25110 Fiscal Services; Office of The Business Manager	\$238,823	\$370,725	\$402,088	\$235,896	-1%	-36%	-41%
	25120 Fiscal Services; Service Area Direction	\$66,155	\$114,229	\$184,334	\$310,928	370%	172%	69%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$101,099	\$127,185	\$437,409	\$472,387	367%	271%	8%
	25150 Fiscal Services; Payroll Services	\$147,610	\$111,339	\$266,036	\$274,974	86%	147%	3%
	25160 Fiscal Services; Financial Accounting	\$69,291			\$6,720	-90%		
	25170 Fiscal Services; Internal Auditing	-\$14,933	\$14,495				-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$2,158	\$142,140	\$13,740	\$869	-60%	-99%	-94%
	25195 Other Fiscal Services; Bank Account Service Charge	\$111		\$30		-100%		-100%
	25196 Other Fiscal Services; Cash Change	\$1,038	\$1,200	\$1,200	\$1,370	32%	14%	14%
	25199 Other Fiscal Services; Other		\$9,793	\$9,664	\$19,904		103%	106%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$248,248	\$239,044			-100%	-100%	
	25300 Printing, Publishing, and Duplicating Services	\$136,394	\$130,908	\$214,587	\$222,058	63%	70%	3%
	25600 Public Information Services			\$7,978				-100%
	25720 Personnel Services; Recruitment and Placement	\$244,699	\$221,084			-100%	-100%	
	25730 Personnel Services; Personnel Services	\$10,174	\$3,273	\$470,064	\$530,067	> 500%	> 500%	13%
	25750 Personnel Services; Health Services	\$78,742	\$141,563	\$32,017	\$33,427	-58%	-76%	4%
	25910 Judgments	\$2,118,255				-100%		
	25990 Other Support Services, Central	\$113,906	\$40,789	\$345,100	\$684,463	> 500%	> 500%	98%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$183,882	\$121,892	\$120,695	\$119,994	-35%	-2%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School City of Hammond (4710)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,889,205	\$10,342,774	\$12,287,429	\$13,640,029	73%	32%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$118,627	\$106,781	\$284,374	\$162,943	37%	53%	-43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$451,484	\$354,970	\$599,155	\$566,184	25%	60%	-6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,273	\$2,207					
	26499 2007 Account Code - Other	\$44,727	\$44,136					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$83,696	\$108,878	\$83,205	\$97,481	16%	-10%	17%
	26600 Operation and Maintenance of Plant Services; Security Services	\$247,600	\$346,210	\$672,645	\$626,197	153%	81%	-7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$145,569	\$465,968	\$640,559	\$642,191	341%	38%	0%
	27010 Student Transportation; Service Area Direction	\$444,852	\$451,665	\$536,962	\$915,687	106%	103%	71%
	27100 Student Transportation; Vehicle Operation	\$926,223	\$978,658	\$1,996,296	\$2,019,347	118%	106%	1%
	27200 Student Transportation; Monitoring Services	\$510,629	\$397,279	\$818,765	\$778,221	52%	96%	-5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$681,679	\$762,603	\$902,176	\$1,175,095	72%	54%	30%
	27400 Student Transportation; Purchase of School Buses	\$598,530	\$435,332		\$733,308	23%	68%	
	27500 Student Transportation; Insurance on Buses	\$370,542	\$939,157	\$813,643	\$745,991	101%	-21%	-8%
	27600 Student Transportation; Insurance on Pupils	\$2,846	\$2,230			-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$143,176	\$241,735	\$2,757		-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$9,105	\$96	\$144,153	\$188,490	> 500%	> 500%	31%
	27910 Student Transportation; Bus Driver Training	\$12,792	\$18,491	\$120	\$303	-98%	-98%	153%
	31100 Food Services Operations; Service Area Direction	\$832,293	\$920,709	\$1,152,825	\$1,187,792	43%	29%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$2,693,164	\$3,750,687	\$2,249,970	\$2,350,194	-13%	-37%	4%
	31300 Food Services Operations; Food Delivery		\$10,777	\$17,950	\$18,367		70%	2%
	31400 Food Services Operations; Food Purchases			\$2,831,035	\$2,798,537			-1%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$24,069	\$19,306			-100%	-100%	
	31900 Other Food Services	\$26,142	\$33,539	\$115	\$451	-98%	-99%	292%
Overhead and Operational Total		\$21,296,623	\$23,897,283	\$30,191,754	\$32,793,926	54%	37%	9%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$237,062	\$193,352	\$289,751	\$279,870	18%	45%	-3%
	33200 Community Recreation	\$20,130	\$18,304	\$39,832	\$39,076	94%	113%	-2%
	33300 Civic Services	\$7,828	\$2,150	\$1,911	\$1,158	-85%	-46%	-39%
	33400 Athletic Coaches	\$790,198	\$759,406	\$1,229,587	\$1,162,984	47%	53%	-5%
	33600 Nonpublic School Pupil Services	\$92,422	\$67,540	\$61,392	\$58,011	-37%	-14%	-6%
	33930 Latch Key Kid Program	\$27		\$70,467	-\$64,522	< -500%		-192%
	33940 Child Care Services	\$16,053	\$41,334			-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development		\$393,636	\$433,583	\$6,659		-98%	-98%
	43000 Facilities Acquisition and Construction; Professional Services	\$925,100	\$403,548	\$25,778	\$1,772,467	92%	339%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$416				-100%		
	45100 Building Acquisition, Construction and Improvements	\$6,292,597	\$1,571,960	\$1,088,860	\$2,960,977	-53%	88%	172%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$1,498,427	\$1,406,598	\$1,775,877	\$1,784,992	19%	27%	1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities			\$287				-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$395,971				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$366,586	\$104,844	\$7,473	\$11,164	-97%	-89%	49%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$82,071	\$103,916	\$79,316	\$84,561	3%	-19%	7%
	51100 Debt Services; Principal on Debt; Bonds	\$1,820,000	\$1,569,778	\$310,000	\$661,277	-64%	-58%	113%
	52100 Debt Services; Interest on Debt; Bonds	\$160,583	\$208,158	\$295,670	\$283,370	76%	36%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$504,391	\$1,136,303	\$321,967	\$114,132	-77%	-90%	-65%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,133,000	\$9,087,024	\$8,240,000	\$8,550,000	39%	-6%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$3,801,477	\$8,522,000	\$8,212,000		116%	-4%
	53300 Debt Services; Lease Rental; School Buses ; Principal		\$126,291	\$367,486			-100%	-100%
	53350 Debt Services; Lease Rental; School Buses ; Interest			\$14,921				-100%
	54200 Common School Fund; Principal	\$2,402,139	\$3,724,435	\$3,991,970	\$1,922,272	-20%	-48%	-52%
	54250 Common School Fund; Interest			\$737,642	\$330,292			-55%
	59100 Other Debt Services Obligations; Registrars Fee	\$500				-100%		
	59200 Other Debt Services Obligations; Bank Fee		\$2,500				-100%	
Nonoperational Total		\$21,745,500	\$24,722,552	\$27,905,770	\$28,170,739	30%	14%	1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,866,166	\$1,847,744					
	26492 2007 Account Code - Social Security	\$5,158,828	\$5,556,752					

School Corporation Expenditures by Expenditure Type
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School City of Hammond (4710)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$376,036	\$1,018,546					
	26494 2007 Account Code - Group Insurance	\$9,110,663	\$18,427,341					
	26496 2007 Account Code - Unemployment Compensation	\$51,373	\$122,551					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$346,950	\$1,082,795					
Prorated By Fund Total		\$16,910,015	\$28,055,729					