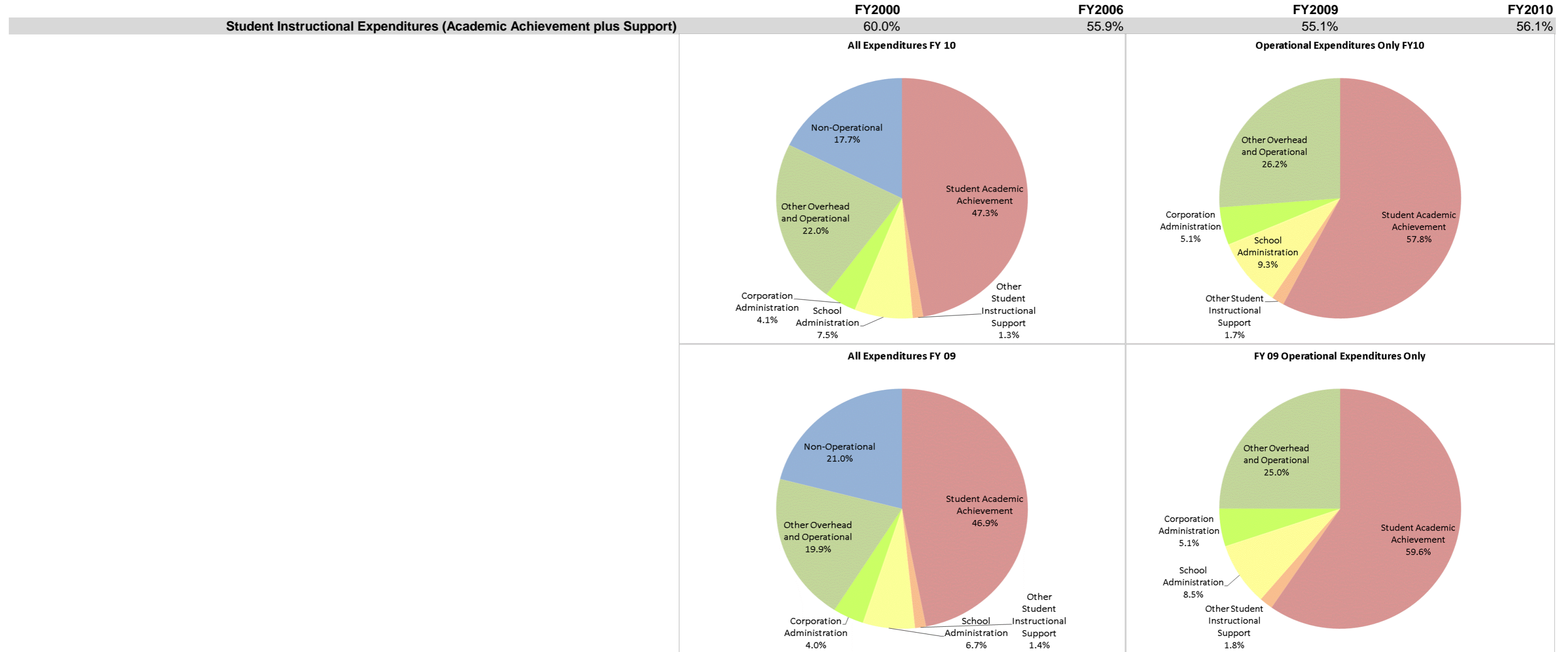


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Northern Com Sch Tipton Co (7935)**

Northern Com Sch Tipton Co (7935)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,720,818	50.5%	\$4,117,727	47.3%	\$4,801,905	46.9%	\$4,825,147	47.3%
Student Instructional Support	\$702,503	9.5%	\$754,908	8.7%	\$831,640	8.1%	\$904,268	8.9%
Overhead and Operational	\$1,665,261	22.6%	\$2,191,762	25.2%	\$2,448,503	23.9%	\$2,670,606	26.2%
Nonoperational	\$1,278,587	17.4%	\$1,647,994	18.9%	\$2,149,944	21.0%	\$1,805,028	17.7%
<b>Grand Total</b>	<b>\$7,367,169</b>		<b>\$8,712,391</b>		<b>\$10,231,992</b>		<b>\$10,205,049</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Northern Com Sch Tipton Co (7935)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$107,323	\$131,927			23%
	11100 Regular Programs; Elementary	\$1,173,964	\$1,185,240	\$1,622,559	\$1,652,220	41%	39%	2%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$599,936	\$801,028			34%
	11300 Regular Programs; High School	\$1,241,507	\$1,232,114	\$1,312,624	\$1,090,354	-12%	-12%	-17%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$9,961	\$22,879			130%
	11420 Vocational Education; Agriculture B	\$2,337	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$55,589	\$40,266	\$58,959	\$57,782	4%	44%	-2%
	12110 Gifted And Talented; Gifted and Talented	\$18,535	\$12,923	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$11,067	\$29,814			169%
	12210 Mental Disabilities; Mild Mental Disabilities	\$83,651	\$140,930	\$243,214	\$249,381	198%	77%	3%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$47,316	\$0			-100%
	12350 Physical Impairment; Homebound	\$1,502	\$13,918	\$11,748	\$11,558	> 500%	-17%	-2%
	12510 Culturally Different; Communication Disorders	\$40,165	\$92,041	\$13,649	\$69,664	73%	-24%	410%
	12520 Culturally Different; Compensatory	\$16,768	\$1,068	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$69,366	\$87,797	\$122,433	\$116,201	68%	32%	-5%
	12810 Special Education Preschool	\$6,351	\$0	\$0	\$6,499	2%		
	12900 Other Special Programs	\$0	\$0	\$650	\$32,381			> 500%
	14100 Summer School Programs; Elementary	\$2,652	\$0	\$0	\$192	-93%		
	14300 Summer School Programs; High School	\$3,759	\$2,049	\$4,501	\$27,462	> 500%	> 500%	> 500%
	16100 Remediation Testing	\$28,880	\$34,747	\$9,409	\$7,056	-76%	-80%	-25%
	16200 Preventive Remediation	\$2,393	\$0	\$30,472	\$32,337	> 500%		6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$42,968	\$45,893	\$41,194	\$47,758	11%	4%	16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$84,714	\$68,332	\$62,286	\$70,295	-17%	3%	13%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$202	\$47,725	\$0		-100%	-100%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$27,022	\$37,382	\$44,047	\$11,943	-56%	-68%	-73%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,959	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$4,000	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$91,897	\$108,716	\$135,400	\$123,295	34%	13%	-9%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$721	\$0			-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$39,982	\$148,122			270%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$716	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$76,041	\$57,340	\$887		-99%	-98%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$0	\$1,879			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,412	\$99,993	\$165,846	\$81,359	-7%	-19%	-51%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$400	\$1,249	\$826	\$877	119%	-30%	6%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$48	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$139,650	\$190,126	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$3,251,439</b>	<b>\$3,471,075</b>	<b>\$4,801,905</b>	<b>\$4,825,147</b>	<b>48%</b>	<b>39%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,902	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$99,115	\$125,300	\$89,508	\$89,530	-10%	-29%	0%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$500	\$0			-100%
	21310 Health Services; Service Area Direction	\$28,424	\$34,860	\$22,098	\$1,728	-94%	-95%	-92%
	21320 Health Services; Medical Services	\$2,489	\$5,235	\$4,534	\$1,845	-26%	-65%	-59%
	21330 Health Services; Dental Services	\$15	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$855	\$0	\$21,062	\$44,007	> 500%		109%
	21390 Health Services; Other Health Services	\$4,336	\$10,000	\$2,142	\$130	-97%	-99%	-94%
	21420 Psychological Testing	\$5,968	\$7,110	\$4,205	\$438	-93%	-94%	-90%
	21430 Psychological Counseling	\$262	\$0	\$66	\$0	-100%		-100%
	24100 Office of The Principal	\$459,813	\$452,169	\$687,525	\$766,589	67%	70%	11%
<b>Student Instructional Support Total</b>		<b>\$603,178</b>	<b>\$634,675</b>	<b>\$831,640</b>	<b>\$904,268</b>	<b>50%</b>	<b>42%</b>	<b>9%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$20,747	\$18,179	\$17,400	\$19,815	-4%	9%	14%
	23150 Board of Education; Legal Services	\$15,225	\$11,564	\$350	\$15,836	4%	37%	> 500%
	23160 Board of Education; Promotion Expenses	\$4,005	\$1,527	\$2,747	\$1,524	-62%	0%	-45%
	23190 Board of Education; Other Governing Body Services	\$0	\$350	\$338	\$169		-52%	-50%
	23210 Executive Administration; Office of The Superintendent	\$161,946	\$209,564	\$340,782	\$368,510	128%	76%	8%
	23220 Executive Administration; Community Relations	\$315	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$8,235	\$5,072	\$4,457	\$5,036	-39%	-1%	13%
	25150 Fiscal Services; Payroll Services	\$593	\$701	\$792	\$1,074	81%	53%	36%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Northern Com Sch Tipton Co (7935)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$26,881	\$9,355	\$2,248	\$849	-97%	-91%	-62%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$1,077	\$1,164			8%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$210			
	25750 Personnel Services; Health Services	\$934	\$1,200	\$0	\$0	-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$36,769	\$3,944			-89%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$707			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$1,625			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$655	\$0			-100%
	25920 Ditch Assessments	\$117	\$141	\$0	\$281	140%	100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$25,238	\$33,125	\$60,953	\$75,179	198%	127%	23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$450,535	\$654,564	\$850,556	\$808,204	79%	23%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,368	\$16,724	\$6,335	\$6,376	-61%	-62%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,042	\$113,954	\$91,391	\$336,447	300%	195%	268%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$850	\$875	\$0	\$0			
	26499 2007 Account Code - Other	\$8,566	\$26,927	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$710	\$564	\$0	\$0	-100%	-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$27,821	\$32,823			18%
	26700 Operation and Maintenance of Plant Services; Insurance	\$40,441	\$75,103	\$70,504	\$75,117	86%	0%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,162	\$1,108	\$2,350	\$1,902	64%	72%	-19%
	27010 Student Transportation; Service Area Direction	\$24,338	\$36,186	\$0	\$0	-100%	-100%	
	27100 Student Transportation; Vehicle Operation	\$42,926	\$29,151	\$58,940	\$51,657	20%	77%	-12%
	27200 Student Transportation; Monitoring Services	\$4,995	\$30,900	\$70,446	\$15,453	209%	-50%	-78%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,465	\$28,358	\$44,415	\$37,567	128%	32%	-15%
	27400 Student Transportation; Purchase of School Buses	\$54,891	\$99,258	\$23,750	\$70,258	28%	-29%	196%
	27500 Student Transportation; Insurance on Buses	\$4,314	\$8,244	\$7,501	\$6,866	59%	-17%	-8%
	27700 Student Transportation; Contracted Transportation Services	\$296,239	\$352,385	\$333,325	\$351,934	19%	0%	6%
	27900 Student Transportation; Other Student Transportation Services	\$1,344	\$2,588	\$1,642	\$1,497	11%	-42%	-9%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$66	\$0			-100%
	31100 Food Services Operations; Service Area Direction	\$17,893	\$19,581	\$24,283	\$24,817	39%	27%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$76,837	\$86,474	\$133,647	\$134,792	75%	56%	1%
	31400 Food Services Operations; Food Purchases	\$141,446	\$154,666	\$199,328	\$194,527	38%	26%	-2%
	31900 Other Food Services	\$11,232	\$24,106	\$33,639	\$24,448	118%	1%	-27%
<b>Overhead and Operational Total</b>		<b>\$1,559,828</b>	<b>\$2,052,494</b>	<b>\$2,448,503</b>	<b>\$2,670,606</b>	<b>71%</b>	<b>30%</b>	<b>9%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$22,495	\$22,851	\$17,215	\$33,206	48%	45%	93%
	33400 Athletic Coaches	\$122,108	\$108,165	\$143,455	\$125,447	3%	16%	-13%
	33910 High School Band Uniforms	\$13,676	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$1,097	\$836	\$325	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$121,635	\$15,732	\$44,262	\$13,792	-89%	-12%	-69%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$135,000	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$3,771	\$2,725	\$5,748	\$17,887	374%	> 500%	211%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$618,840	\$131,160			-79%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$17,391			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$84,483	\$211,633	\$151,019	\$204,704	142%	-3%	36%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$23,541	\$3,200	\$85,282		262%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$336,782	\$222,904	\$502,271		49%	125%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$196,388			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$2,977	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$627,000	\$900,000	\$940,000	\$276,143	-56%	-69%	-71%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$201,357			
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,680	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$118,650	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$1,253,596</b>	<b>\$1,622,265</b>	<b>\$2,149,944</b>	<b>\$1,805,028</b>	<b>44%</b>	<b>11%</b>	<b>-16%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$36,391	\$25,116	\$0	\$0			
	26492 2007 Account Code - Social Security	\$301,966	\$334,096	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,853	\$34,697	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$340,588	\$472,477	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,330	\$103	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$65,393	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$699,128</b>	<b>\$931,882</b>	<b>\$0</b>	<b>\$0</b>			