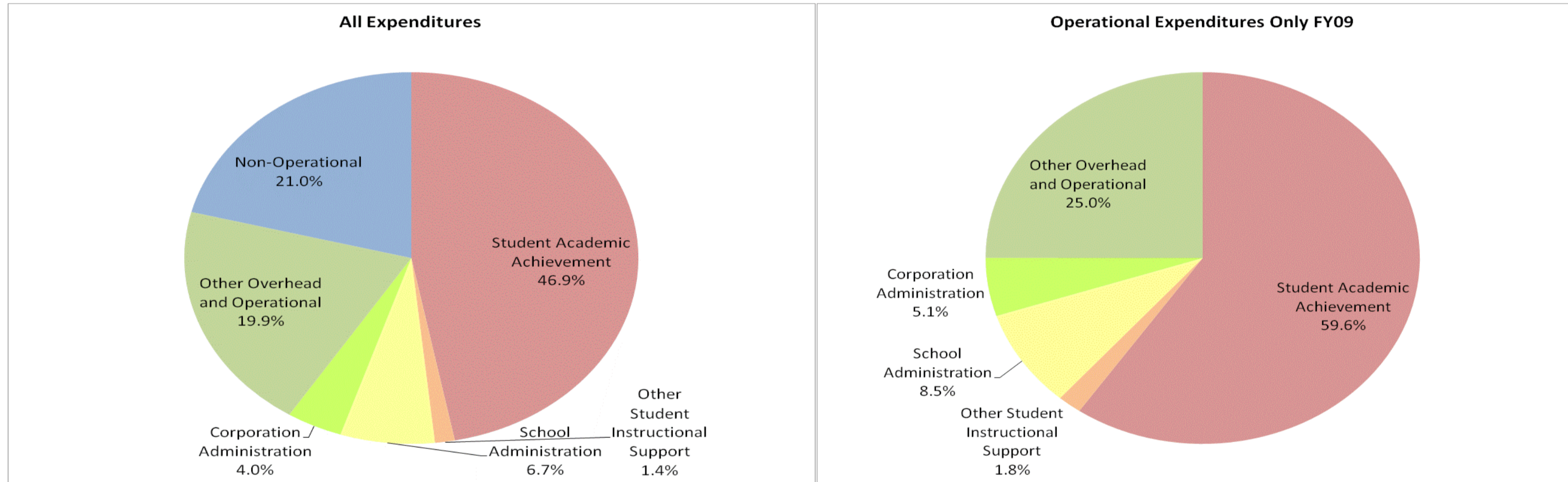


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Northern Com Sch Tipton Co (7935)

Northern Com Sch Tipton Co (7935)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$3,743,184	59.6%	\$4,117,727	47.3%	\$4,493,154	47.0%	\$4,801,905	46.9%
Student Instructional Support	\$662,770	10.6%	\$754,908	8.7%	\$790,724	8.3%	\$831,640	8.1%
Overhead and Operational	\$1,438,473	22.9%	\$2,191,762	25.2%	\$2,430,318	25.4%	\$2,448,503	23.9%
Nonoperational	\$437,330	7.0%	\$1,647,994	18.9%	\$1,855,215	19.4%	\$2,149,944	21.0%
Grand Total	\$6,281,756		\$8,712,391		\$9,569,410	17%	\$10,231,992	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	70.1%	55.9%	55.2%	55.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Northern Com Sch Tipton Co (7935)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$107,323			
	11100 Regular Programs; Elementary	\$1,244,299	\$1,185,240	\$1,501,393	\$1,622,559	30%	37%	8%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$313,114	\$599,936			92%
	11300 Regular Programs; High School	\$1,158,491	\$1,232,114	\$1,251,542	\$1,312,624	13%	7%	5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$7,352	\$9,961			35%
	11420 Vocational Education; Agriculture B	\$30,533	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$47,048	\$40,266	\$47,327	\$58,959	25%	46%	25%
	11470 Vocational Education; Business Education	\$85	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$30,473	\$12,923	\$5,771	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$29,672	\$11,067			-63%
	12210 Mental Disabilities; Mild Mental Disabilities	\$111,060	\$140,930	\$219,057	\$243,214	119%	73%	11%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$7,474	\$47,316			> 500%
	12350 Physical Impairment; Homebound	\$912	\$13,918	\$2,314	\$11,748	> 500%	-16%	408%
	12510 Culturally Different; Communication Disorders	\$45,376	\$92,041	\$57,150	\$13,649	-70%	-85%	-76%
	12520 Culturally Different; Compensatory	\$39,555	\$1,068	\$1,097	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$39,076	\$87,797	\$100,657	\$122,433	213%	39%	22%
	12900 Other Special Programs	\$0	\$0	\$0	\$650			
	14100 Summer School Programs; Elementary	\$4,372	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$1,912	\$2,049	\$2,198	\$4,501	135%	120%	105%
	16100 Remediation Testing	\$33,513	\$34,747	\$14,690	\$9,409	-72%	-73%	-36%
	16200 Preventive Remediation	\$21,538	\$0	\$29,776	\$30,472	41%		2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$20,789	\$45,893	\$30,824	\$41,194	98%	-10%	34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$117,001	\$68,332	\$162,368	\$62,286	-47%	-9%	-62%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$202	\$0	\$47,725		> 500%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$8,370	\$37,382	\$48,096	\$44,407	426%	18%	-8%
	17900 Payments to Other Governmental Units Within State; Other	\$2,594	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$21,007	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$82	\$0	\$2,101	\$0	-100%		-100%
	22220 Library/Media Services; School Library	\$73,644	\$108,716	\$106,269	\$135,400	84%	25%	27%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$0	\$721			
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$39,982			
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$716			
	22360 Instruction, Related Technology; Network Support	\$0	\$76,041	\$78,656	\$57,340		-25%	-27%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$86,444	\$99,993	\$21,549	\$165,846	92%	66%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$400	\$1,249	\$1,064	\$826	106%	-34%	-22%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$205	\$0			-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$48	\$441	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$131,243	\$190,126	\$106,053	\$0			
Student Academic Achievement Total		\$3,269,816	\$3,471,075	\$4,148,207	\$4,801,905	47%	38%	16%
Student Instructional Support								
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,042	\$0	\$0	\$0	-100%		
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,094	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$96,817	\$125,300	\$106,327	\$89,508	-8%	-29%	-16%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$1,980	\$500			-75%
	21310 Health Services; Service Area Direction	\$24,733	\$34,860	\$39,675	\$22,098	-11%	-37%	-44%
	21320 Health Services; Medical Services	\$2,856	\$5,235	\$4,279	\$4,534	59%	-13%	6%
	21340 Health Services; Nurse Services	\$1,044	\$0	\$0	\$21,062	> 500%		
	21390 Health Services; Other Health Services	\$4,898	\$10,000	\$0	\$2,142	-56%	-79%	
	21420 Psychological Testing	\$8,342	\$7,110	\$6,617	\$4,205	-50%	-41%	-36%
	21430 Psychological Counseling	\$329	\$0	\$0	\$66	-80%		
	24100 Office of The Principal	\$430,227	\$452,169	\$559,231	\$687,525	60%	52%	23%
Student Instructional Support Total		\$571,381	\$634,675	\$718,109	\$831,640	46%	31%	16%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$18,882	\$18,179	\$18,384	\$17,400	-8%	-4%	-5%
	23150 Board of Education; Legal Services	\$4,173	\$11,564	\$21,651	\$350	-92%	-97%	-98%
	23160 Board of Education; Promotion Expenses	\$2,210	\$1,527	\$3,481	\$2,747	24%	80%	-21%
	23190 Board of Education; Other Governing Body Services	\$0	\$350	\$298	\$338		-4%	13%
	23210 Executive Administration; Office of The Superintendent	\$164,546	\$209,564	\$270,622	\$340,782	107%	63%	26%
	23220 Executive Administration; Community Relations	\$710	\$0	\$18	\$0	-100%		-100%
	23290 Executive Administration; Other Executive Administration Services	\$4,987	\$5,072	\$7,882	\$4,457	-11%	-12%	-43%
	25150 Fiscal Services; Payroll Services	\$699	\$701	\$741	\$792	13%	13%	7%
	25191 Other Fiscal Services; Refund of Revenue	\$11,444	\$9,355	\$4,806	\$2,248	-80%	-76%	-53%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$893	\$1,077			21%
	25199 Other Fiscal Services; Other	\$0	\$0	\$7	\$0			-100%
	25750 Personnel Services; Health Services	\$3,226	\$1,200	\$1,107	\$0	-100%	-100%	-100%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$40,623	\$36,769			-9%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$698	\$655			-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Northern Com Sch Tipton Co (7935)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25890 Other Technology Services	\$0	\$0	\$15,277	\$0			-100%
	25920 Ditch Assessments	\$117	\$141	\$82	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central	\$0	\$0	\$28,500	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$42,195	\$33,125	\$47,744	\$60,953	44%	84%	28%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$387,402	\$654,564	\$709,216	\$850,556	120%	30%	20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,014	\$16,724	\$16,593	\$6,335	-63%	-62%	-62%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$51,014	\$113,954	\$85,003	\$91,391	79%	-20%	8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$200	\$875	\$50	\$0			
	26499 2007 Account Code - Other	\$0	\$26,927	\$30,925	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$445	\$564	\$0	\$0	-100%	-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$14,904	\$27,821			87%
	26700 Operation and Maintenance of Plant Services; Insurance	\$32,749	\$75,103	\$70,592	\$70,504	115%	-6%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,108	\$2,627	\$2,350		112%	-11%
	27010 Student Transportation; Service Area Direction	\$576	\$36,186	\$3,094	\$0	-100%	-100%	-100%
	27100 Student Transportation; Vehicle Operation	\$19,268	\$29,151	\$52,627	\$58,940	206%	102%	12%
	27200 Student Transportation; Monitoring Services	\$1,977	\$30,900	\$72,297	\$70,446	> 500%	128%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14,903	\$28,358	\$46,095	\$44,415	198%	57%	-4%
	27400 Student Transportation; Purchase of School Buses	\$0	\$99,258	\$52,195	\$23,750		-76%	-54%
	27500 Student Transportation; Insurance on Buses	\$4,043	\$8,244	\$7,016	\$7,501	86%	-9%	7%
	27700 Student Transportation; Contracted Transportation Services	\$332,958	\$352,385	\$358,734	\$333,325	0%	-5%	-7%
	27900 Student Transportation; Other Student Transportation Services	\$1,836	\$2,588	\$24,369	\$1,642	-11%	-37%	-93%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$157	\$66			-58%
	31100 Food Services Operations; Service Area Direction	\$14,763	\$19,581	\$22,529	\$24,283	64%	24%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$75,278	\$86,474	\$109,016	\$133,647	78%	55%	23%
	31400 Food Services Operations; Food Purchases	\$120,058	\$154,666	\$179,658	\$199,328	66%	29%	11%
	31900 Other Food Services	\$9,557	\$24,106	\$36,152	\$33,639	252%	40%	-7%
Overhead and Operational Total		\$1,337,230	\$2,052,494	\$2,356,663	\$2,448,503	83%	19%	4%
Nonoperational								
	33200 Community Recreation	\$29,157	\$22,851	\$16,090	\$17,215	-41%	-25%	7%
	33400 Athletic Coaches	\$34,949	\$108,165	\$131,090	\$143,455	310%	33%	9%
	33990 Other Community Services; Other	\$1,788	\$836	\$2,177	\$325	-82%	-61%	-85%
	43000 Facilities Acquisition and Construction; Professional Services	\$47,131	\$15,732	\$40,463	\$44,262	-6%	181%	9%
	45100 Building Acquisition, Construction and Improvements	\$25,929	\$2,725	\$105,244	\$5,748	-78%	111%	-95%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$618,840			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$59,523	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$159,443	\$211,633	\$323,495	\$151,019	-5%	-29%	-53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$23,541	\$19,153	\$3,200		-86%	-83%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$336,782	\$220,078	\$222,904		-34%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$2,977			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$900,000	\$928,000	\$940,000		4%	1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,680	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$124,838	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$500	\$0			-100%
Nonoperational Total		\$426,914	\$1,622,265	\$1,845,814	\$2,149,944	404%	33%	16%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$35,814	\$25,116	\$10,983	\$0			
	26492 2007 Account Code - Social Security	\$286,733	\$334,096	\$169,976	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$13,164	\$34,697	\$13,917	\$0			
	26494 2007 Account Code - Group Insurance	\$337,148	\$472,477	\$291,419	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,556	\$103	\$14,323	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$65,393	\$0	\$0			
Prorated By Fund Total		\$676,415	\$931,882	\$500,617	\$0			