

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Northern Com Sch Tipton Co (7935)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,240,925	\$1,185,240	\$1,224,277	\$1,501,393	21%	27%	23%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$313,114	n/a	n/a	n/a
	11300 Regular Programs; High School	\$1,037,283	\$1,232,114	\$1,320,611	\$1,251,542	21%	2%	-5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$7,352	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$348	\$0	n/a	n/a	-100%
	11420 Vocational Education; Agriculture B	\$28,574	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$45,310	\$40,266	\$41,957	\$47,327	4%	18%	13%
	11470 Vocational Education; Business Education	\$72	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$15,886	\$12,923	\$13,088	\$5,771	-64%	-55%	-56%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$29,672	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$107,599	\$140,930	\$157,671	\$219,057	104%	55%	39%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$7,474	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$171	\$13,918	\$3,450	\$2,314	> 500%	-83%	-33%
	12510 Culturally Different; Communication Disorders	\$44,031	\$92,041	\$41,821	\$57,150	30%	-38%	37%
	12520 Culturally Different; Compensatory	\$31,349	\$1,068	\$1,035	\$1,097	-97%	3%	6%
	12610 Learning Disability	\$35,692	\$87,797	\$90,274	\$100,657	182%	15%	12%
	12710 Equal Opportunity At Risk	\$944	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$11,125	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$4,140	\$2,049	\$2,099	\$2,198	-47%	7%	5%
	16100 Remediation Testing	\$28,853	\$34,747	\$35,242	\$14,690	-49%	-58%	-58%
	16200 Preventive Remediation	\$0	\$0	\$1,866	\$29,776	n/a	n/a	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$635	\$91	\$247	\$2,024	219%	> 500%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$22,786	\$45,893	\$28,341	\$30,824	35%	-33%	9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$114,343	\$68,332	\$142,215	\$162,368	42%	138%	14%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$202	\$0	\$0	n/a	-100%	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$25,313	\$37,382	\$44,711	\$48,096	90%	29%	8%
	22220 Library/Media Services; School Library	\$67,705	\$108,716	\$110,628	\$106,269	57%	-2%	-4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$22,366	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$403,832	\$452,169	\$464,314	\$559,231	38%	24%	20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,791	\$99,993	\$27,509	\$21,549	-75%	-78%	-22%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$400	\$1,249	\$836	\$1,064	166%	-15%	27%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$205	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$48	\$0	\$441	n/a	> 500%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$116,536	\$190,126	\$201,883	\$106,053	-9%	-44%	-47%
<b>Student Academic Achievement Total</b>		<b>\$3,491,661</b>	<b>\$3,847,295</b>	<b>\$3,954,422</b>	<b>\$4,628,705</b>	<b>33%</b>	<b>20%</b>	<b>17%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$673	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$18,828	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$94,353	\$125,300	\$89,835	\$106,327	13%	-15%	18%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$1,980	n/a	n/a	n/a
	21310 Health Services; Service Area Direction	\$23,726	\$34,860	\$34,921	\$39,675	67%	14%	14%
	21320 Health Services; Medical Services	\$4,328	\$5,235	\$4,697	\$4,279	-1%	-18%	-9%
	21340 Health Services; Nurse Services	\$1,195	\$0	\$0	\$0	-100%	n/a	n/a
	21390 Health Services; Other Health Services	\$4,323	\$10,000	\$10,300	\$0	-100%	-100%	-100%
	21420 Psychological Testing	\$3,197	\$7,110	\$7,862	\$6,617	107%	-7%	-16%
	21430 Psychological Counseling	\$294	\$0	\$504	\$0	-100%	n/a	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,460	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$1,275	\$0	\$0	\$2,101	65%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$49,240	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$19,403	\$18,179	\$18,558	\$18,384	-5%	1%	-1%
	23190 Board of Education; Other Governing Body Services	\$0	\$350	\$350	\$298	n/a	-15%	-15%
	23210 Executive Administration; Office of The Superintendent	\$156,395	\$209,564	\$213,860	\$270,622	73%	29%	27%
	23220 Executive Administration; Community Relations	\$705	\$0	\$13	\$18	-97%	n/a	42%
	23290 Executive Administration; Other Executive Administration Services	\$3,291	\$5,072	\$1,944	\$7,882	140%	55%	305%
	25750 Personnel Services; Health Services	\$3,637	\$1,200	\$1,200	\$1,107	-70%	-8%	-8%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Northern Com Sch Tipton Co (7935)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$76,041	\$99,737	\$29,416	n/a	-61%	-71%
<b>Student Instructional Support Total</b>		<b>\$338,081</b>	<b>\$492,912</b>	<b>\$483,780</b>	<b>\$537,945</b>	<b>59%</b>	<b>9%</b>	<b>11%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$5,336	\$11,564	\$24,388	\$21,651	306%	87%	-11%
	23160 Board of Education; Promotion Expenses	\$2,260	\$1,527	\$3,204	\$3,481	54%	128%	9%
	25150 Fiscal Services; Payroll Services	\$376	\$701	\$726	\$741	97%	6%	2%
	25160 Fiscal Services; Financial Accounting	\$525	\$875	\$550	\$50	-90%	-94%	-91%
	25191 Other Fiscal Services; Refund of Revenue	\$11,655	\$9,355	\$1,551	\$4,806	-59%	-49%	210%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$893	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$7	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$40,623	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$698	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$14,197	\$15,277	n/a	n/a	8%
	25920 Ditch Assessments	\$5,642	\$141	\$141	\$82	-99%	-42%	-42%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$2,850	\$28,500	n/a	n/a	> 500%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$41,025	\$33,125	\$33,653	\$47,744	16%	44%	42%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$381,925	\$654,564	\$623,693	\$709,216	86%	8%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,251	\$16,724	\$20,183	\$16,593	16%	-1%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$86,564	\$113,954	\$187,746	\$85,003	-2%	-25%	-55%
	26499 2007 Account Code - Other	\$0	\$26,927	\$22,144	\$30,925	n/a	15%	40%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$274	\$564	\$795	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$14,904	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,938	\$75,103	\$71,797	\$70,592	121%	-6%	-2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$932	\$1,108	\$1,783	\$2,627	182%	137%	47%
	27010 Student Transportation; Service Area Direction	\$282	\$36,186	\$37,337	\$3,094	> 500%	-91%	-92%
	27100 Student Transportation; Vehicle Operation	\$12,501	\$29,151	\$44,777	\$52,627	321%	81%	18%
	27200 Student Transportation; Monitoring Services	\$4,568	\$30,900	\$28,728	\$72,297	> 500%	134%	152%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,419	\$28,358	\$28,754	\$46,095	304%	63%	60%
	27400 Student Transportation; Purchase of School Buses	\$0	\$99,258	\$74,807	\$52,195	n/a	-47%	-30%
	27500 Student Transportation; Insurance on Buses	\$3,898	\$8,244	\$6,632	\$7,016	80%	-15%	6%
	27700 Student Transportation; Contracted Transportation Services	\$322,047	\$352,385	\$330,282	\$358,734	11%	2%	9%
	27900 Student Transportation; Other Student Transportation Services	\$5,378	\$2,588	\$13,014	\$24,369	353%	> 500%	87%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$157	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$19,272	\$19,581	\$19,716	\$22,529	17%	15%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$76,430	\$86,474	\$90,188	\$109,016	43%	26%	21%
	31400 Food Services Operations; Food Purchases	\$138,451	\$154,666	\$153,715	\$179,658	30%	16%	17%
	31900 Other Food Services	\$13,917	\$24,106	\$23,123	\$36,152	160%	50%	56%
	33200 Community Recreation	\$35,526	\$22,851	\$23,945	\$16,090	-55%	-30%	-33%
	33400 Athletic Coaches	\$81,025	\$108,165	\$107,688	\$131,090	62%	21%	22%
	33990 Other Community Services; Other	\$2,475	\$836	\$1,131	\$2,177	-12%	161%	92%
<b>Overhead and Operational Total</b>		<b>\$1,309,893</b>	<b>\$1,949,980</b>	<b>\$1,993,236</b>	<b>\$2,207,710</b>	<b>69%</b>	<b>13%</b>	<b>11%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$52,162	\$0	\$0	\$118	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$208,690	\$15,732	\$31,227	\$40,463	-81%	157%	30%
	45100 Building Acquisition, Construction and Improvements	\$1,370	\$2,725	\$108,547	\$105,126	> 500%	> 500%	-3%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$20,230	\$59,523	n/a	n/a	194%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$214,397	\$211,633	\$174,557	\$323,495	51%	53%	85%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$21,826	\$23,541	\$4,389	\$19,153	-12%	-19%	336%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$336,782	\$223,908	\$220,078	n/a	-35%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$511,220	\$900,000	\$912,000	\$928,000	82%	3%	2%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,680	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$120,747	\$0	\$0	\$0	-100%	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$1,350	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$500	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Northern Com Sch Tipton Co (7935)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Nonoperational Total</b>		<b>\$1,135,643</b>	<b>\$1,490,414</b>	<b>\$1,474,858</b>	<b>\$1,696,457</b>	<b>49%</b>	<b>14%</b>	<b>15%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$35,632	\$25,116	\$24,212	\$10,983	-69%	-56%	-55%
	26492 2007 Account Code - Social Security	\$281,020	\$334,096	\$338,536	\$169,976	-40%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$13,298	\$34,697	\$31,961	\$13,916	5%	-60%	-56%
	26494 2007 Account Code - Group Insurance	\$327,865	\$472,477	\$531,784	\$291,419	-11%	-38%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$104	\$103	\$151	\$14,323	> 500%	> 500%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$65,393	\$50,006	\$0	n/a	-100%	-100%
<b>prorated Total</b>		<b>\$657,919</b>	<b>\$931,882</b>	<b>\$976,649</b>	<b>\$500,617</b>	<b>-24%</b>	<b>-46%</b>	<b>-49%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$4,004,042	\$4,575,823	\$4,719,940	\$5,028,628	26%	10%	7%	57.8%	52.5%	53.1%	52.5%
<b>Student Instructional Support</b>	\$386,756	\$572,225	\$562,745	\$579,955	50%	1%	3%	5.6%	6.6%	6.3%	6.1%
<b>Overhead and Operational</b>	\$1,406,756	\$2,074,020	\$2,125,402	\$2,266,395	61%	9%	7%	20.3%	23.8%	23.9%	23.7%
<b>Nonoperational</b>	\$1,135,643	\$1,490,414	\$1,474,858	\$1,696,457	49%	14%	15%	16.4%	17.1%	16.6%	17.7%
<b>Grand Total</b>	<b>\$6,933,197</b>	<b>\$8,712,482</b>	<b>\$8,882,945</b>	<b>\$9,571,434</b>	<b>38%</b>	<b>10%</b>	<b>8%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>63.3%</b>	<b>59.1%</b>	<b>59.5%</b>	<b>58.6%</b>