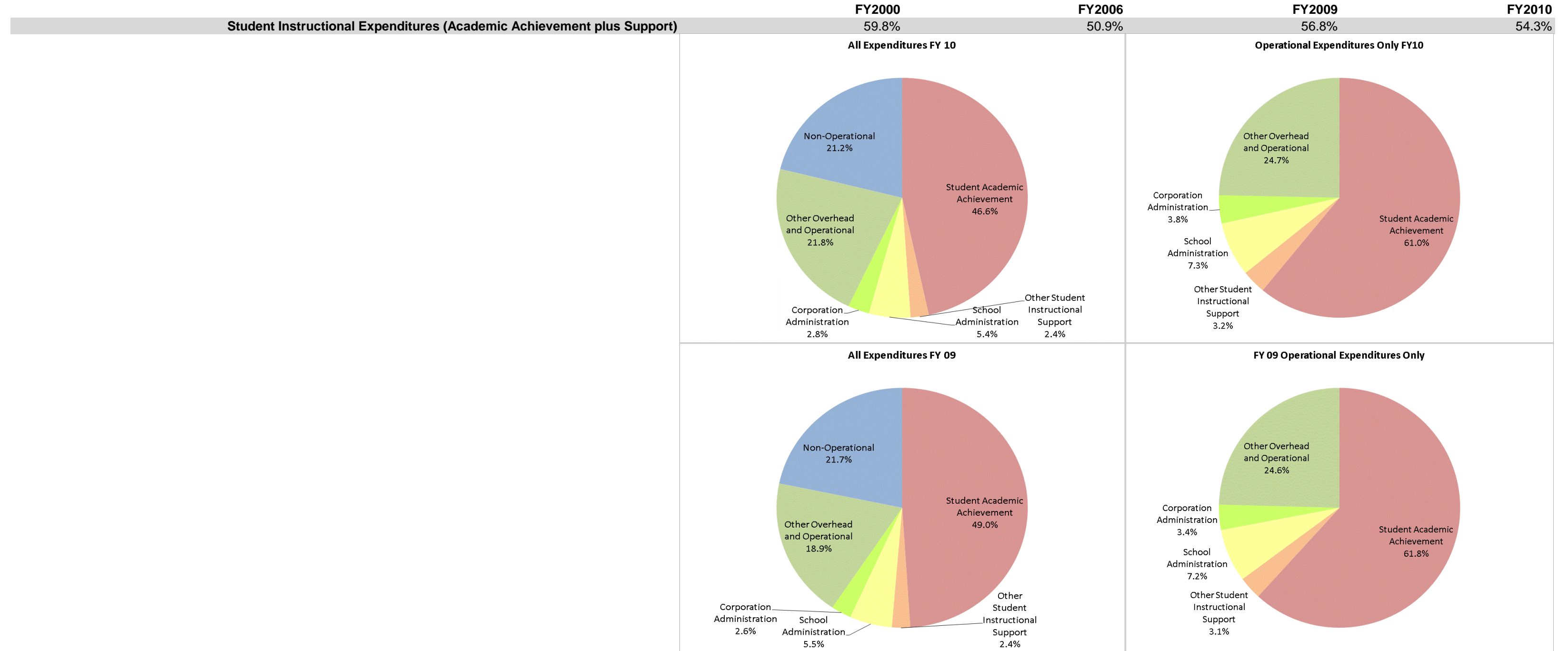


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Putnam Community Schools (6705)

South Putnam Community Schools (6705)

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	\$5,162,270	51.3%	\$6,897,437	42.3%	\$6,869,282	49.0%	\$6,694,603	46.6%
Student Instructional Support	\$853,073	8.5%	\$1,399,099	8.6%	\$1,096,738	7.8%	\$1,106,797	7.7%
Overhead and Operational	\$2,365,080	23.5%	\$3,094,371	19.0%	\$3,012,665	21.5%	\$3,530,494	24.6%
Nonoperational	\$1,677,726	16.7%	\$4,897,245	30.1%	\$3,050,852	21.7%	\$3,039,817	21.2%
Grand Total	\$10,058,148		\$16,288,152		\$14,029,537		\$14,371,711	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Putnam Community Schools (6705)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,710,595	\$1,812,689	\$2,937,871	\$2,733,707	60%	51%	-7%
	11300 Regular Programs; High School	\$1,409,650	\$1,297,061	\$2,112,412	\$2,098,974	49%	62%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$6,400	\$0	\$0	\$0	-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$27,000	\$18,634	\$13,239		-51%	-29%
	11410 Vocational Education; Agriculture A	\$64,967	\$72,780	\$120,922	\$94,752	46%	30%	-22%
	11450 Vocational Education; Consumer and Homemaking	\$46,396	\$32,824	\$48,989	\$85,876	85%	162%	75%
	11590 Other Vocational Education Programs	\$0	\$126	\$0	\$13,102		> 500%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$1,448	\$11,526		402%	> 500%
	11920 Other Regular Programs; Project 4R	\$116	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$284	\$5,386	\$219	\$897	217%	-83%	310%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$18,003	\$28,412			58%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$42,306	\$40,542			-4%
	12350 Physical Impairment; Homebound	\$5,712	\$1,935	\$3,518	\$96	-98%	-95%	-97%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$61,615	\$60,740			-1%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$5,605	\$2,661			-53%
	12510 Culturally Different; Communication Disorders	\$45,929	\$40	\$55	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$0	\$0	\$25	\$205			> 500%
	12610 Learning Disability	\$115,323	\$208,601	\$401,205	\$419,271	264%	101%	5%
	12810 Special Education Preschool	\$43,468	\$39,584	\$30,008	\$48,074	11%	21%	60%
	14300 Summer School Programs; High School	\$10,702	\$20,073	\$28,645	\$18,314	71%	-9%	-36%
	16200 Preventive Remediation	\$3,292	\$14,368	\$27,624	\$35,717	> 500%	149%	29%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$151,163	\$215,947	\$261,765	\$227,148	50%	5%	-13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$380,712	\$525,889	-\$3	\$0	-100%	-100%	-20%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$190,324	\$152,574			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$8,818	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$7,000	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$10,392	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$71,191	\$76,761	\$71,920	\$72,134	1%	-6%	0%
	22230 Library/Media Services; Audiovisual	\$2,465	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$200	\$221,296	\$86,774	\$125,915	> 500%	-43%	45%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$49,226	\$32,303			-34%
	22360 Instruction, Related Technology; Network Support	\$0	\$1,737	\$179,124	\$243,191		> 500%	36%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$102,184	\$133,321	\$136,256	\$95,554	-6%	-28%	-30%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,878	\$47,849	\$6,560	\$3,662	-38%	-92%	-44%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$28,233	\$36,016			28%
	26497 2007 Account Code - Teachers Retirement Fund	\$169,272	\$232,088	\$0	\$0			
Student Academic Achievement Total		\$4,372,109	\$4,989,651	\$6,869,282	\$6,694,603	53%	34%	-3%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,000	\$2,000	\$6,500		63%	225%
	21210 Guidance Services; Service Area Direction	\$0	\$2,025	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$109,061	\$234,045	\$230,428	\$233,672	114%	0%	1%
	21290 Guidance Services; Other Guidance Services	\$306	\$1,771	\$2,409	\$2,763	> 500%	56%	15%
	21340 Health Services; Nurse Services	\$55,007	\$61,362	\$90,254	\$91,413	66%	49%	1%
	21390 Health Services; Other Health Services	\$0	\$0	\$2,785	\$1,496			-46%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,091	\$2,500	\$2,017		-67%	-19%
	24100 Office of The Principal	\$526,822	\$707,232	\$766,258	\$768,935	46%	9%	0%
	24900 Other Support Services, School Administration	\$0	\$0	\$104	\$0			-100%
Student Instructional Support Total		\$691,196	\$1,016,527	\$1,096,738	\$1,106,797	60%	9%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$17,892	\$89,242	\$38,479	\$41,121	130%	-54%	7%
	23150 Board of Education; Legal Services	\$3,098	\$0	\$0	\$0	-100%		
	23160 Board of Education; Promotion Expenses	\$111	\$200	\$738	\$586	428%	192%	-21%
	23210 Executive Administration; Office of The Superintendent	\$120,189	\$207,253	\$296,709	\$303,953	153%	47%	2%
	23230 Executive Administration; Staff Relations and Negotiations	\$9,000	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$29,478	\$86,040	\$17,481	\$14,405	-51%	-83%	-18%
	25160 Fiscal Services; Financial Accounting	\$2,100	\$0	\$0	\$0	-100%		
	25170 Fiscal Services; Internal Auditing	\$7	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$3,454	\$2,993	\$1,424	\$6,478	88%	116%	355%
	25192 Other Fiscal Services; Petty Cash	\$175	\$375	\$266	\$189	8%	-50%	-29%
	25195 Other Fiscal Services; Bank Account Service Charge	\$229	\$1,155	\$911	\$970	324%	-16%	6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Putnam Community Schools (6705)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25199 Other Fiscal Services; Other	\$0	\$0	\$2,495	\$23,030			> 500%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$1,966	\$125			-94%
	25890 Other Technology Services	\$0	\$0	\$6,840	\$7,440			9%
	25910 Judgments	\$296	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$85,248	\$55,122	\$62,721	\$61,165	-28%	11%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$517,838	\$686,980	\$964,917	\$956,441	85%	39%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,469	\$9,535	\$9,679	\$4,592	-84%	-52%	-53%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$151,395	\$267,473	\$206,350	\$207,971	37%	-22%	1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,535	\$2,691	\$0	\$0			
	26499 2007 Account Code - Other	\$23,925	\$54,929	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$27,625	\$53,518	\$94,349	\$101,686	268%	90%	8%
	27010 Student Transportation; Service Area Direction	\$43,914	\$45,103	\$67,018	\$57,147	30%	27%	-15%
	27100 Student Transportation; Vehicle Operation	\$256,601	\$285,955	\$472,926	\$469,638	83%	64%	-1%
	27200 Student Transportation; Monitoring Services	\$1,900	\$2,741	\$1,060	\$783	-59%	-71%	-26%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$158,561	\$217,205	\$238,400	\$250,212	58%	15%	5%
	27400 Student Transportation; Purchase of School Buses	\$189,136	\$116,927	\$0	\$493,505	161%	322%	
	27500 Student Transportation; Insurance on Buses	\$12,201	\$21,716	\$20,028	\$22,979	88%	6%	15%
	27700 Student Transportation; Contracted Transportation Services	\$16,774	\$808	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$21,830	\$0	\$11,348	\$15,751	-28%		39%
	31100 Food Services Operations; Service Area Direction	\$15,911	\$18,331	\$35,297	\$36,215	128%	98%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$136,590	\$143,795	\$171,256	\$170,964	25%	19%	0%
	31400 Food Services Operations; Food Purchases	\$189,542	\$232,856	\$286,339	\$280,752	48%	21%	-2%
	31900 Other Food Services	\$2,871	\$3,195	\$3,670	\$2,397	-17%	-25%	-35%
Overhead and Operational Total		\$2,069,895	\$2,606,138	\$3,012,665	\$3,530,494	71%	35%	17%
Nonoperational								
	33300 Civic Services	\$0	\$0	\$3,202	\$0			-100%
	33400 Athletic Coaches	\$57,455	\$26,438	\$35,654	\$43,841	-24%	66%	23%
	33990 Other Community Services; Other	\$375	\$864	\$223	\$90	-76%	-90%	-60%
	43000 Facilities Acquisition and Construction; Professional Services	\$9,339	\$80,719	\$50,781	\$53,275	470%	-34%	5%
	45100 Building Acquisition, Construction and Improvements	\$126,913	\$2,001,770	\$107,024	\$71,919	-43%	-96%	-33%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$105,350	\$104,950	\$35,350		-66%	-66%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$113,905	\$191,083	\$3,777	\$4,046	-96%	-98%	7%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,618	\$52,962	\$40,103	\$77,171	-73%	46%	92%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$244,485	\$34,292	\$110,000		-55%	221%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$209,062	\$133,782			-36%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$20,696	\$82,537	\$37,753	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,051,353	\$1,989,000	\$1,545,000	\$1,122,808	7%	-44%	-27%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$787,000	\$1,282,692			63%
	54200 Common School Fund; Principal	\$0	\$111,875	\$68,750	\$81,250		-27%	18%
	54250 Common School Fund; Interest	\$0	\$0	\$23,281	\$23,594			1%
Nonoperational Total		\$1,663,653	\$4,887,082	\$3,050,852	\$3,039,817	83%	-38%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$125,713	\$106,192	\$0	\$0			
	26492 2007 Account Code - Social Security	\$387,313	\$434,115	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$24,613	\$33,906	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$695,673	\$1,532,371	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$324	\$11,856	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$27,660	\$670,314	\$0	\$0			
Prorated By Fund Total		\$1,261,295	\$2,788,754	\$0	\$0			