

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
North Putnam Community Schools (6715)**

North Putnam Community Schools (6715)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$14,830,518	61.7%	\$9,169,507	50.2%	\$8,063,367	51.6%	\$8,077,859	51.7%
Student Instructional Support	\$1,724,795	7.2%	\$1,345,971	7.4%	\$1,127,047	7.2%	\$1,210,739	7.7%
Overhead and Operational	\$4,795,981	19.9%	\$4,580,376	25.1%	\$3,796,090	24.3%	\$3,980,769	25.5%
Nonoperational	\$2,695,105	11.2%	\$3,161,503	17.3%	\$2,638,780	16.9%	\$2,363,976	15.1%
Grand Total	\$24,046,398		\$18,257,357		\$15,625,284		\$15,633,344	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	68.8%	57.6%	58.8%	59.4%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$128,576			
	11100 Regular Programs; Elementary	\$2,283,220	\$3,273,093	\$3,039,658	\$3,058,356	34%	-7%	1%
	11200 Regular Programs; Middle/Junior High	\$987,506	\$1,556,569	\$1,365,287	\$1,428,647	45%	-8%	5%
	11300 Regular Programs; High School	\$1,225,060	\$1,958,499	\$1,779,943	\$1,782,990	46%	-9%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$29,954	\$25,246			-16%
	11420 Vocational Education; Agriculture B	\$43,374	\$58,842	\$72,651	\$67,726	56%	15%	-7%
	11430 Vocational Education; Distributive Education	\$978	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$56,189	\$69,384	\$67,960	\$38,258	-32%	-45%	-44%
	11470 Vocational Education; Business Education	\$48,588	\$68,050	\$62,348	\$80,931	67%	19%	30%
	11590 Other Vocational Education Programs	\$75,758	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$81,299	\$94,173	\$146,085		80%	55%
	12110 Gifted And Talented; Gifted and Talented	\$15,191	\$18,006	\$19,151	\$28,417	87%	58%	48%
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,730,025	\$470,309	\$265,352	\$87,652	-97%	-81%	-67%
	12310 Physical Impairment; Orthopedic Impairment	\$203,760	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$7,280	\$14,816	\$21,997	\$29,928	311%	102%	36%
	12510 Culturally Different; Communication Disorders	\$77,286	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$30,831	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$1,497,413	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$136,969	\$112,166	\$95,896	\$76,183	-44%	-32%	-21%
	12900 Other Special Programs	\$53,957	\$13,173	\$15,252	\$2,382	-96%	-82%	-84%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$680	\$270	\$0	\$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$365	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$47,923	\$36,922	\$26,687	\$35,900	-25%	-3%	35%
	16100 Remediation Testing	\$13,835	\$14,978	\$14,232	\$15,516	12%	4%	9%
	16200 Preventive Remediation	\$3,146	\$12,926	\$20	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$277,937	\$337,664	\$321,392	\$279,911	1%	-17%	-13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,101,006	\$398,475	\$210,456	\$305,354	-72%	-23%	45%
	22110 Improvement of Instruction; Service Area Direction	\$83,687	\$112,752	\$120,003	\$2,447	-97%	-98%	-98%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$56,870	\$36,028	\$30,445	\$21,289	-63%	-41%	-30%
	22130 Improvement of Instruction; Instructional Staff Training	\$56,243	\$25,412	\$30,272	\$13,783	-75%	-46%	-54%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$21,954	\$356	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$158,716	\$187,909	\$60,058	\$21,171	-87%	-89%	-65%
	22230 Library/Media Services; Audiovisual	\$3,287	\$4,130	\$2,134	\$2,279	-31%	-45%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,203	\$905	\$694	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$88,772	\$102,171	\$87,387	\$5,299	-94%	-95%	-94%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$85,727	\$218,394			155%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,950	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$154,533	\$174,534	\$134,823	\$46,986	-70%	-73%	-65%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,434	\$38	\$6,380	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$125,752			
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$167,765	\$29,830	\$85	\$2,401	-99%	-92%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$562,828	\$0	\$0	\$0			
Student Academic Achievement Total		\$12,279,569	\$9,169,507	\$8,063,367	\$8,077,859	-34%	-12%	0%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$233,960	\$246,555	\$254,256	\$267,770	14%	9%	5%
	21240 Guidance Services; Information Services	\$3,576	\$0	\$1,400	\$0	-100%		-100%
	21290 Guidance Services; Other Guidance Services	\$1,556	\$18	\$0	\$0	-100%	-100%	
	21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$100			
	21340 Health Services; Nurse Services	\$65,278	\$106,700	\$55,035	\$57,023	-13%	-47%	4%
	21420 Psychological Testing	\$3,835	\$0	\$0	\$0	-100%		
	21430 Psychological Counseling	\$0	\$0	\$0	\$463			
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Sr	\$847	\$712	\$0	\$0	-100%	-100%	
	21810 Special Education Administration; Service Area Direction	\$119,701	\$0	\$0	\$0	-100%		
	21890 Special Education Administration; Other Special Education Administration	\$226,356	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$759,323	\$991,986	\$816,356	\$885,383	17%	-11%	8%
	24900 Other Support Services, School Administration	\$1,305	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$1,415,736	\$1,345,971	\$1,127,047	\$1,210,739	-14%	-10%	7%
Overhead and Operational								

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						FY 2006	FY 2009	previous year
	23110 Board of Education; Service Area Direction	\$26,693	\$27,456	\$23,957	\$20,444	-23%	-26%	-15%
	23120 Board of Education; Service Area Assistants	\$950	\$920	\$431	\$1,023	8%	11%	137%
	23150 Board of Education; Legal Services	\$19,363	\$6,763	\$14,034	\$4,267	-78%	-37%	-70%
	23160 Board of Education; Promotion Expenses	\$1,289	\$1,970	\$1,613	\$1,580	23%	-20%	-2%
	23190 Board of Education; Other Governing Body Services	\$6,146	\$10,482	\$1,546	\$0	-100%	-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$159,836	\$191,426	\$214,854	\$224,389	40%	17%	4%
	23220 Executive Administration; Community Relations	\$4,378	\$6,605	\$1,443	\$1,688	-61%	-74%	17%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,769	\$13,601	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$6,118	\$0	\$0	\$0	-100%		
	25130 Fiscal Services; Budgeting	\$35,732	\$55,130	\$58,804	\$68,418	91%	24%	16%
	25150 Fiscal Services; Payroll Services	\$27,434	\$42,701	\$21,183	\$1,240	-95%	-97%	-94%
	25160 Fiscal Services; Financial Accounting	\$0	\$11,244	\$0	\$0		-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$23,526	\$1,063	\$0		-100%	-100%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$20,455	\$34,428	\$38,840	\$16,462	-20%	-52%	-58%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$0	\$5,877	\$20,890			255%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$108	\$0	\$0		-100%	
	25890 Other Technology Services	\$682	\$0	\$2,069	\$5,878	> 500%		184%
	25990 Other Support Services, Central	\$73,803	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$5,521	\$154,729	\$133,352	\$183,213	> 500%	18%	37%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,267,112	\$1,453,245	\$1,174,974	\$1,092,725	-14%	-25%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,541	\$58,999	\$6,559	\$13,246	-62%	-78%	102%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$132,254	\$177,377	\$46,377	\$12,401	-91%	-93%	-73%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,240	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$754,928	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,673	\$882	\$251	\$4,388	-83%	398%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$121,486	\$107,109	\$122,364	\$143,218	18%	34%	17%
	27010 Student Transportation; Service Area Direction	\$36,776	\$59,977	\$48,149	\$56,283	53%	-6%	17%
	27100 Student Transportation; Vehicle Operation	\$398,329	\$577,961	\$527,787	\$500,734	26%	-13%	-5%
	27200 Student Transportation; Monitoring Services	\$16,284	\$13,969	\$5,664	\$5,306	-67%	-62%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$364,530	\$400,628	\$373,734	\$425,082	17%	6%	14%
	27400 Student Transportation; Purchase of School Buses	\$241,030	\$300,742	\$165,494	\$309,942	29%	3%	87%
	31100 Food Services Operations; Service Area Direction	\$26,616	\$41,050	\$38,208	\$45,043	69%	10%	18%
	31200 Food Services Operations; Food Preparation and Dispensing	\$269,099	\$356,315	\$360,263	\$361,968	35%	2%	0%
	31300 Food Services Operations; Food Delivery	\$344,417	\$416,622	\$367,715	\$387,311	12%	-7%	5%
	31400 Food Services Operations; Food Purchases	\$39	\$0	\$0	\$0	-100%		
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$1,353	\$317	\$79		-94%	-75%
	31900 Other Food Services	\$67,170	\$33,059	\$39,169	\$73,552	10%	122%	88%
Overhead and Operational Total		\$4,503,692	\$4,580,376	\$3,796,090	\$3,980,769	-12%	-13%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$573	\$0			-100%
	33400 Athletic Coaches	\$165,831	\$200,849	\$116,135	\$114,296	-31%	-43%	-2%
	33990 Other Community Services; Other	\$475	\$1,365	\$1,438	\$1,619	240%	19%	13%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$142,048			
	43000 Facilities Acquisition and Construction; Professional Services	\$3,121	\$7,530	\$19,870	\$40,808	> 500%	442%	105%
	45100 Building Acquisition, Construction and Improvements	\$218,852	\$181,015	\$631,777	\$116,738	-47%	-36%	-82%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,000	\$30,928	\$236,983	\$220,151	1%	> 500%	-7%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$132,355	\$118,754	\$108,014	\$200,263	51%	69%	85%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,613	\$0	\$0	\$13	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$169,396	\$637,716	\$88,966	\$121,076	-29%	-81%	36%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$46,442	\$23,864	\$263	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$176,065	\$239,965	\$195,121	\$155,000	-12%	-35%	-21%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$6,000	\$6,934			16%
	52100 Debt Services; Interest on Debt; Bonds	\$64,997	\$0	\$43,557	\$82,280	27%		89%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$47,656	\$166,953	\$28,082	\$749	-98%	-100%	-97%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,403,000	\$1,552,565	\$1,162,000	\$1,162,000	-17%	-25%	0%
Nonoperational Total		\$2,654,803	\$3,161,503	\$2,638,780	\$2,363,976	-11%	-25%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$201,393	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$918,253	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$90,090	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,340,931	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,903	\$0	\$0	\$0			

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	26498 2007 Account Code - Severance / Early Retirement Pay	\$628,029	\$0	\$0	\$0			
Prorated By Fund Total		\$3,192,598	\$0	\$0	\$0			