

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

**North Putnam Community Schools (6715)**

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	\$1,601,378	\$2,283,220	\$2,377,589	\$2,998,522	87%	31%	26%
	11200 Regular Programs; Middle/Junior High	\$788,242	\$987,506	\$991,754	\$1,343,081	70%	36%	35%
	11300 Regular Programs; High School	\$942,978	\$1,225,060	\$1,300,982	\$1,736,648	84%	42%	33%
	11420 Vocational Education; Agriculture B	\$38,774	\$43,374	\$43,126	\$52,867	36%	22%	23%
	11430 Vocational Education; Distributive Education	\$0	\$978	\$0	\$0	n/a	-100%	n/a
	11450 Vocational Education; Consumer and Homemaking	\$37,772	\$56,189	\$54,112	\$62,130	64%	11%	15%
	11470 Vocational Education; Business Education	\$35,453	\$48,588	\$49,997	\$60,673	71%	25%	21%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$27,629	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$34,126	\$15,191	\$13,981	\$3,723	-89%	-75%	-73%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$10,460	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$21,438	\$7,280	\$3,666	\$12,186	-43%	67%	232%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$31,570	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$0	\$7,313	\$3,862	\$0	n/a	-100%	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$312,545	\$1,497,413	\$1,412,814	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$89,068	\$136,969	\$80,657	\$124,130	39%	-9%	54%
	12900 Other Special Programs	\$27,552	\$31,674	\$15,768	\$12,635	-54%	-60%	-20%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$680	\$640	\$650	n/a	-4%	2%
	14100 Summer School Programs; Elementary	\$450	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$50,829	\$47,923	\$41,580	\$52,082	2%	9%	25%
	16100 Remediation Testing	\$18,646	\$13,835	\$12,575	\$15,998	-14%	16%	27%
	16200 Preventive Remediation	\$29,910	\$3,146	\$0	\$12,180	-59%	287%	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,754	\$1,334	\$1,542	\$2,170	-72%	63%	41%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$192,727	\$277,937	\$209,065	\$336,735	75%	21%	61%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$830,103	\$1,101,006	\$1,113,124	\$199,773	-76%	-82%	-82%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$202,246	\$0	\$0	\$0	-100%	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$627	\$847	\$737	\$874	39%	3%	19%
	22220 Library/Media Services; School Library	\$153,297	\$158,716	\$160,525	\$175,667	15%	11%	9%
	22230 Library/Media Services; Audiovisual	\$10,622	\$3,287	\$5,404	\$5,206	-51%	58%	-4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$31,885	\$2,203	\$1,530	\$1,201	-96%	-45%	-22%
	24100 Office of The Principal	\$510,034	\$759,323	\$746,051	\$862,711	69%	14%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$116,880	\$154,533	\$134,889	\$121,107	4%	-22%	-10%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$16,204	\$4,434	\$6,266	\$2,771	-83%	-38%	-56%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$135,777	\$145,071	\$118,026	n/a	-13%	-19%
	26497 2007 Account Code - Teachers Retirement Fund	\$193,341	\$377,486	\$489,258	\$197,655	2%	-48%	-60%
<b>Student Academic Achievement Total</b>		<b>\$6,326,452</b>	<b>\$9,383,222</b>	<b>\$9,416,564</b>	<b>\$8,549,489</b>	<b>35%</b>	<b>-9%</b>	<b>-9%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$222,817	\$233,960	\$240,948	\$236,395	6%	1%	-2%
	21240 Guidance Services; Information Services	\$0	\$3,576	\$2,960	\$2,167	n/a	-39%	-27%
	21290 Guidance Services; Other Guidance Services	\$0	\$1,556	\$585	-\$2,000	n/a	-229%	-442%
	21340 Health Services; Nurse Services	\$29,216	\$65,278	\$65,673	\$81,004	177%	24%	23%
	21420 Psychological Testing	\$0	\$3,835	\$9,007	\$0	n/a	-100%	-100%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$76,030	\$75,505	\$0	n/a	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$528	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$64,672	\$83,687	\$82,241	\$98,973	53%	18%	20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,023	\$56,870	\$75,549	\$65,389	118%	15%	-13%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,163	\$24,235	\$78,942	\$56,574	> 500%	133%	-28%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,668	\$21,954	\$10,740	\$13,625	104%	-38%	27%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$51,307	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,478	\$26,693	\$21,743	\$30,974	77%	16%	42%
	23120 Board of Education; Service Area Assistants	\$1,325	\$950	\$650	\$711	-46%	-25%	9%
	23190 Board of Education; Other Governing Body Services	\$9,113	\$6,146	\$10,900	\$5,798	-36%	-6%	-47%
	23210 Executive Administration; Office of The Superintendent	\$126,384	\$159,836	\$158,363	\$204,295	62%	28%	29%
	23220 Executive Administration; Community Relations	\$9,432	\$4,378	\$3,616	\$3,570	-62%	-18%	-1%
	23290 Executive Administration; Other Executive Administration Services	\$97	\$6,118	\$3,550	\$409	322%	-93%	-88%
	24900 Other Support Services, School Administration	\$0	\$1,305	\$0	\$0	n/a	-100%	n/a

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	26700 2007 Account Code - Technology Coordinator	\$0	\$88,772	\$73,081	\$59,365	n/a	-33%	-19%
<b>Student Instructional Support Total</b>		<b>\$519,388</b>	<b>\$865,179</b>	<b>\$914,052</b>	<b>\$909,084</b>	<b>75%</b>	<b>5%</b>	<b>-1%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$6,739	\$7,663	\$26,083	\$7,893	17%	3%	-70%
	23160 Board of Education; Promotion Expenses	\$3,014	\$1,289	\$1,186	\$605	-80%	-53%	-49%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,968	\$13,769	\$13,919	\$13,000	45%	-6%	-7%
	25130 Fiscal Services; Budgeting	\$35,335	\$35,732	\$35,322	\$45,732	29%	28%	29%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$17,729	\$27,434	\$27,032	\$34,876	97%	27%	29%
	25160 Fiscal Services; Financial Accounting	\$2,409	\$1,240	\$1,290	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$270	\$0	n/a	n/a	-100%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$31,660	\$20,455	\$14,418	\$18,607	-41%	-9%	29%
	25890 Other Technology Services	\$1,513	\$682	\$0	\$0	-100%	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$40,979	\$58,034	-\$8,985	\$2,846	-93%	-95%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$52,236	\$5,521	\$82,559	\$122,844	135%	> 500%	49%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$791,419	\$1,253,710	\$1,202,945	\$1,274,027	61%	2%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,611	\$34,541	\$44,073	\$47,177	71%	37%	7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$104,063	\$132,254	\$129,970	\$181,780	75%	37%	40%
	26499 2007 Account Code - Other	\$15,795	\$377,442	\$101,374	\$146,582	> 500%	-61%	45%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,310	\$25,673	\$7,851	\$28,955	> 500%	13%	269%
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,649	\$106,790	\$93,916	\$101,760	118%	-5%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$580	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$30,498	\$36,776	\$36,007	\$49,655	63%	35%	38%
	27100 Student Transportation; Vehicle Operation	\$306,759	\$396,848	\$381,771	\$442,625	44%	12%	16%
	27200 Student Transportation; Monitoring Services	\$0	\$16,284	\$6,945	\$14,549	n/a	-11%	110%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$235,281	\$364,530	\$362,872	\$447,413	90%	23%	23%
	27400 Student Transportation; Purchase of School Buses	\$243,473	\$241,030	\$258,430	\$258,430	6%	7%	0%
	27500 Student Transportation; Insurance on Buses	\$11,475	\$0	\$0	\$0	-100%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$20,900	\$26,616	\$26,840	\$31,434	50%	18%	17%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,062	\$269,099	\$286,394	\$332,124	63%	23%	16%
	31300 Food Services Operations; Food Delivery	\$274,268	\$344,417	\$380,094	\$405,648	48%	18%	7%
	31400 Food Services Operations; Food Purchases	\$0	\$39	\$0	\$0	n/a	-100%	n/a
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$0	\$294	n/a	n/a	n/a
	31900 Other Food Services	\$1,431	\$67,170	\$39,084	\$23,451	> 500%	-65%	-40%
	33400 Athletic Coaches	\$88,725	\$165,831	\$159,588	\$188,402	112%	14%	18%
	33990 Other Community Services; Other	\$2,818	\$475	\$1,791	\$1,708	-39%	259%	-5%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,000	\$122,305	\$147,600	\$117,743	435%	-4%	-20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$47,656	\$19,747	\$106,468	n/a	123%	439%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$94	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$2,630,698</b>	<b>\$4,201,306</b>	<b>\$3,880,387</b>	<b>\$4,446,721</b>	<b>69%</b>	<b>6%</b>	<b>15%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$212,276	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$11,226	\$3,121	\$3,421	\$12,501	11%	301%	265%
	45100 Building Acquisition, Construction and Improvements	\$0	\$218,852	\$114,849	\$80,196	n/a	-63%	-30%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$218,000	\$219,274	\$109,637	n/a	-50%	-50%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$27	\$1,262	\$18	n/a	-33%	-99%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$330,532	\$169,396	\$290,461	\$598,206	81%	253%	106%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,362	\$46,442	\$18,773	\$12,323	-47%	-73%	-34%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$176,065	\$239,068	\$234,827	n/a	33%	-2%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$64,997	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,073,000	\$1,403,000	\$1,553,000	\$1,694,500	58%	21%	9%
<b>Nonoperational Total</b>		<b>\$1,650,397</b>	<b>\$2,299,899</b>	<b>\$2,440,108</b>	<b>\$2,742,209</b>	<b>66%</b>	<b>19%</b>	<b>12%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$118,819	\$184,359	\$187,027	\$87,800	-26%	-52%	-53%

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	26492 2007 Account Code - Social Security	\$457,153	\$669,109	\$699,980	\$312,949	-32%	-53%	-55%
	26493 2007 Account Code - Workmen's Compensation	\$22,230	\$90,090	\$61,580	\$18,768	-16%	-79%	-70%
	26494 2007 Account Code - Group Insurance	\$468,216	\$1,025,131	\$1,205,356	\$552,835	18%	-46%	-54%
	26496 2007 Account Code - Unemployment Compensation	\$7,782	\$5,293	\$862	\$13,928	79%	163%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$628,029	\$412,420	\$22,669	n/a	-96%	-95%
<b>prorated Total</b>		<b>\$1,074,200</b>	<b>\$2,602,011</b>	<b>\$2,567,225</b>	<b>\$1,008,948</b>	<b>-6%</b>	<b>-61%</b>	<b>-61%</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>	\$7,091,368	\$11,553,368	\$11,572,473	\$9,315,478	31%	-19%	-20%	58.1%	59.7%	60.2%	52.8%
<b>Student Instructional Support</b>	\$593,954	\$1,003,570	\$1,062,403	\$968,262	63%	-4%	-9%	4.9%	5.2%	5.5%	5.5%
<b>Overhead and Operational</b>	\$2,865,416	\$4,494,780	\$4,143,352	\$4,630,502	62%	3%	12%	23.5%	23.2%	21.6%	26.2%
<b>Nonoperational</b>	\$1,650,397	\$2,299,899	\$2,440,108	\$2,742,209	66%	19%	12%	13.5%	11.9%	12.7%	15.5%
<b>Grand Total</b>	<b>\$12,201,135</b>	<b>\$19,351,617</b>	<b>\$19,218,336</b>	<b>\$17,656,451</b>	<b>45%</b>	<b>-9%</b>	<b>-8%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	63.0%	64.9%	65.7%	58.2%