

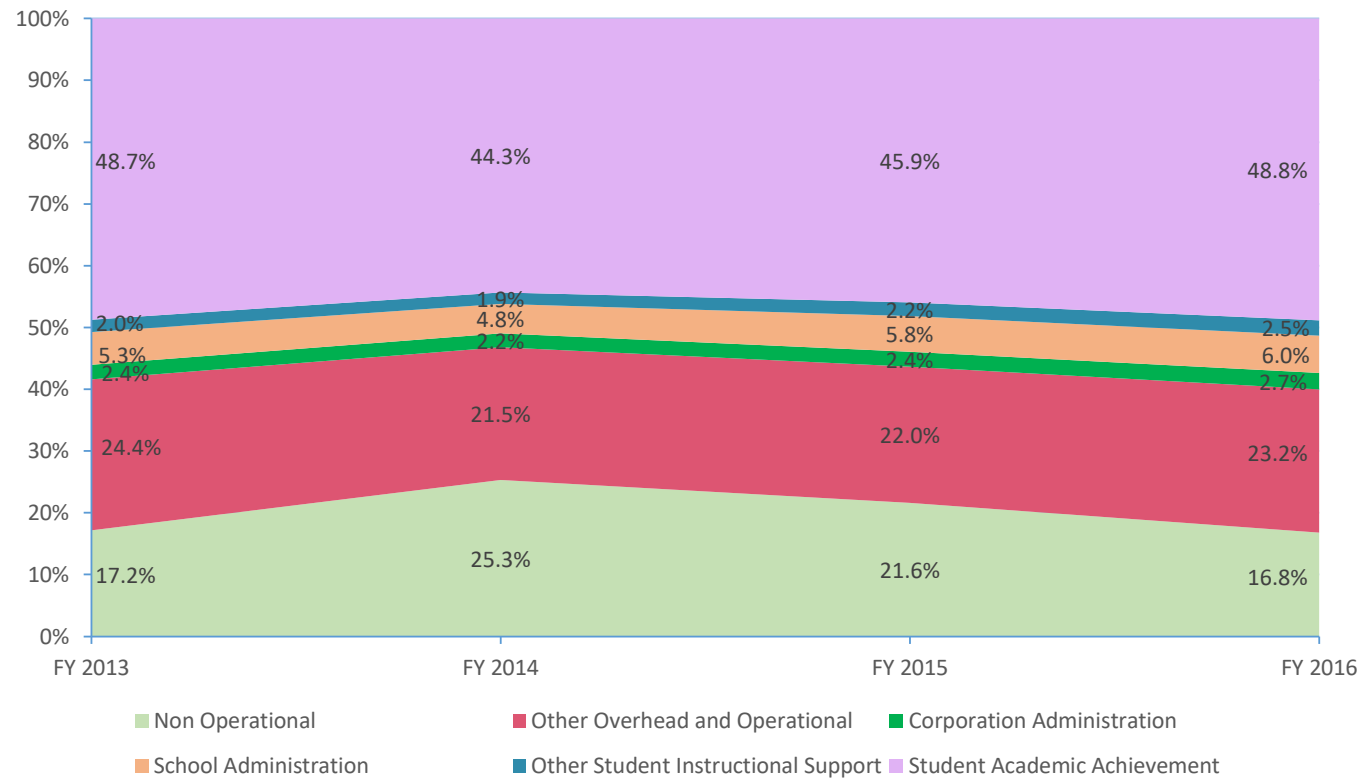
**School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$14,830,518	61.7%	\$9,169,507	50.2%	\$7,604,987	48.7%	\$7,765,481	44.3%	\$7,505,809	45.9%	\$7,437,085	48.8%
Student Instructional Support	\$1,724,795	7.2%	\$1,345,971	7.4%	\$1,137,959	7.3%	\$1,160,725	6.6%	\$1,305,504	8.0%	\$1,296,419	8.5%
Total	\$16,555,312	68.8%	\$10,515,478	57.6%	\$8,742,946	56.0%	\$8,926,205	51.0%	\$8,811,314	53.9%	\$8,733,503	57.4%

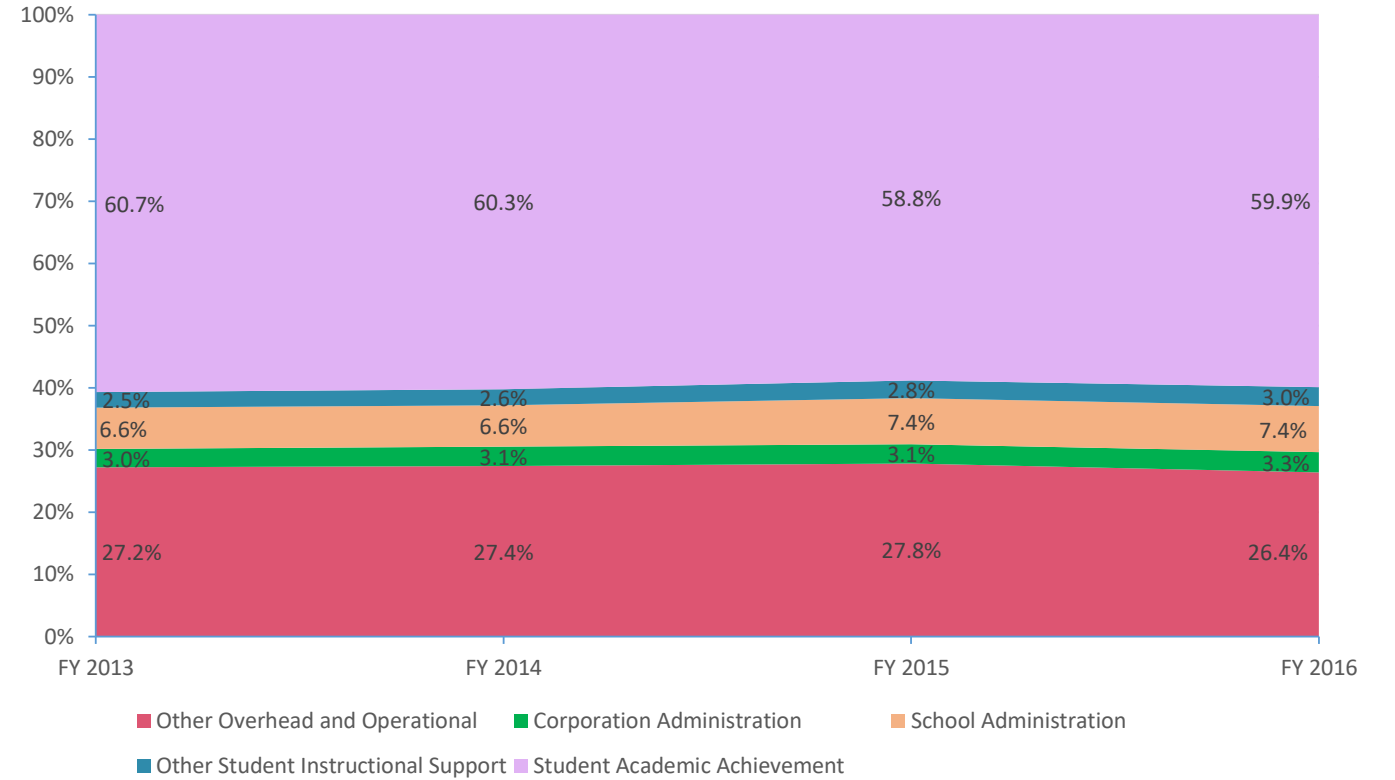
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,795,981	19.9%	\$4,580,376	25.1%	\$4,181,164	26.8%	\$4,156,249	23.7%	\$3,995,840	24.5%	\$3,934,362	25.8%
Non Operational	\$2,695,105	11.2%	\$3,161,503	17.3%	\$2,678,397	17.2%	\$4,435,069	25.3%	\$3,530,829	21.6%	\$2,557,511	16.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,491,086	31.2%	\$7,741,879	42.4%	\$6,859,562	44.0%	\$8,591,319	49.0%	\$7,526,669	46.1%	\$6,491,873	42.6%

Grand Total	\$24,046,398		\$18,257,357		\$15,602,508		\$17,517,524		\$16,337,982		\$15,225,376	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$235,776	\$274,497	NA	NA	16.4%
11100	Regular Programs	Elementary	\$2,283,220	\$3,273,093	\$2,376,045	\$2,266,657	-0.7%	-30.7%	-4.6%
11200	Regular Programs	Middle/Junior High	\$987,506	\$1,556,569	\$1,333,355	\$1,369,566	38.7%	-12.0%	2.7%
11300	Regular Programs	High School	\$1,225,060	\$1,958,499	\$1,668,285	\$1,569,799	28.1%	-19.8%	-5.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$104,652	\$121,862	NA	NA	16.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$43,374	\$58,842	\$128,726	\$142,152	227.7%	141.6%	10.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$978	\$0	\$0	\$0	-100.0%	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,189	\$69,384	\$63,244	\$52,936	-5.8%	-23.7%	-16.3%
11470	Regular Programs	Vocational Education - Business Education	\$48,588	\$68,050	\$88,024	\$89,628	84.5%	31.7%	1.8%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$75,758	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$81,299	\$129,598	\$168,644	NA	107.4%	30.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,191	\$18,006	\$30,956	\$34,072	124.3%	89.2%	10.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$2,730,025	\$470,309	\$0	\$0	-100.0%	-100.0%	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$203,760	\$0	\$0	\$0	-100.0%	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$7,280	\$14,816	\$11,463	\$7,311	0.4%	-50.7%	-36.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$77,286	\$0	\$0	\$0	-100.0%	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$30,831	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$1,497,413	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$136,969	\$112,166	\$77,413	\$72,893	-46.8%	-35.0%	-5.8%
12900	Special Programs	Other Special Programs	\$53,957	\$13,173	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$680	\$270	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$365	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$47,923	\$36,922	\$41,193	\$41,506	-13.4%	12.4%	0.8%
16100	Remediation	Remediation Testing	\$13,835	\$14,978	\$144,383	\$127,292	820.1%	749.9%	-11.8%
16200	Remediation	Preventive Remediation	\$3,146	\$12,926	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$277,937	\$337,664	\$302,448	\$272,784	-1.9%	-19.2%	-9.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,101,006	\$398,475	\$314,366	\$424,621	-61.4%	6.6%	35.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$83,687	\$112,752	\$1,594	\$450	-99.5%	-99.6%	-71.8%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$56,870	\$36,028	\$43,283	\$54,556	-4.1%	51.4%	26.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$56,243	\$25,412	\$73,139	\$46,798	-16.8%	84.2%	-36.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$21,954	\$356	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$158,716	\$187,909	\$77,919	\$77,150	-51.4%	-58.9%	-1.0%
22230	Instruction	Library/Media Services - Audiovisual	\$3,287	\$4,130	\$1,343	\$1,689	-48.6%	-59.1%	25.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$2,203	\$905	\$2,979	\$501	-77.2%	-44.6%	-83.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$88,772	\$102,171	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$150,746	\$152,775	NA	NA	1.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$119	\$10,000	NA	NA	8316.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$154,533	\$174,534	\$88,646	\$56,067	-63.7%	-67.9%	-36.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,434	\$38	\$6,115	\$876	-80.2%	2178.9%	-85.7%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$167,765	\$29,830	\$10,000	\$0	-100.0%	-100.0%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$562,828	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$12,279,569	\$9,169,507	\$7,505,809	\$7,437,085	-39.4%	-18.9%	-0.9%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$233,960	\$246,555	\$274,900	\$275,837	17.9%	11.9%	0.3%
21240	Students	Guidance Services - Information Services	\$3,576	\$0	\$0	\$0	-100.0%	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$1,556	\$18	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$65,278	\$106,700	\$60,319	\$60,067	-8.0%	-43.7%	-0.4%
21420	Students	Psychological Services - Psychological Testing	\$3,835	\$0	\$26,882	\$40,986	968.7%	NA	52.5%
21590	Students	Speech Path. & Audio. Serv. - Other	\$847	\$712	\$0	\$0	-100.0%	-100.0%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$119,701	\$0	\$0	\$0	-100.0%	NA	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$226,356	\$0	\$0	\$0	-100.0%	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$0	\$624	NA	NA	NA
24100	School Administration	Office of The Principal	\$759,323	\$991,986	\$943,404	\$918,905	21.0%	-7.4%	-2.6%

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							2006 to 2016	2009 to 2016	2015 to 2016
24900	School Administration	Other Support Services - School Admin.	\$1,305	\$0	\$0	\$0	-100.0%	NA	NA
Student Instructional Support Total			\$1,415,736	\$1,345,971	\$1,305,504	\$1,296,419	-8.4%	-3.7%	-0.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,693	\$27,456	\$21,459	\$20,908	-21.7%	-23.8%	-2.6%
23120	General Administration	Board of Education - Service Area Assistants	\$950	\$920	\$915	\$592	-37.7%	-35.7%	-35.3%
23150	General Administration	Board of Education - Legal Services	\$19,363	\$6,763	\$5,414	\$3,420	-82.3%	-49.4%	-36.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,289	\$1,970	\$1,159	\$1,115	-13.5%	-43.4%	-3.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,146	\$10,482	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$159,836	\$191,426	\$206,452	\$213,540	33.6%	11.6%	3.4%
23220	General Administration	Executive Administration - Community Relations	\$4,378	\$6,605	\$710	\$748	-82.9%	-88.7%	5.3%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$13,769	\$13,601	\$10,197	\$11,227	-18.5%	-17.5%	10.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,118	\$0	\$0	\$0	-100.0%	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$35,732	\$55,130	\$80,800	\$84,116	135.4%	52.6%	4.1%
25150	Central Services	Fiscal Services - Payroll Services	\$27,434	\$42,701	\$42,515	\$40,538	47.8%	-5.1%	-4.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$11,244	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$23,526	\$0	\$0	NA	-100.0%	NA
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$20,455	\$34,428	\$25,417	\$25,821	26.2%	-25.0%	1.6%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$100	\$119	NA	NA	19.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$108	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$682	\$0	\$0	\$2,452	259.7%	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$73,803	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$5,521	\$154,729	\$172,991	\$191,214	3363.4%	23.6%	10.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,267,112	\$1,453,245	\$1,253,573	\$1,142,755	-9.8%	-21.4%	-8.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$34,541	\$58,999	\$85,813	\$63,949	85.1%	8.4%	-25.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$132,254	\$177,377	\$3,792	\$8,376	-93.7%	-95.3%	120.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,240	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$754,928	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$25,673	\$882	\$8,013	\$1,379	-94.6%	56.4%	-82.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$121,486	\$107,109	\$253,709	\$180,223	48.3%	68.3%	-29.0%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$1,769	\$34,311	NA	NA	1839.2%
27010	Student Transportation	Service Area Direction	\$36,776	\$59,977	\$42,405	\$33,316	-9.4%	-44.5%	-21.4%
27100	Student Transportation	Vehicle Operation	\$398,329	\$577,961	\$530,542	\$531,158	33.3%	-8.1%	0.1%
27200	Student Transportation	Monitoring Services	\$16,284	\$13,969	\$5,316	\$7,931	-51.3%	-43.2%	49.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$364,530	\$400,628	\$343,435	\$248,195	-31.9%	-38.0%	-27.7%
27400	Student Transportation	Purchase of School Buses	\$241,030	\$300,742	\$0	\$218,846	-9.2%	-27.2%	NA
31100	Food Services Operations	Service Area Direction	\$26,616	\$41,050	\$44,832	\$55,716	109.3%	35.7%	24.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$269,099	\$356,315	\$357,167	\$334,661	24.4%	-6.1%	-6.3%
31300	Food Services Operations	Food Delivery	\$344,417	\$416,622	\$457,194	\$424,325	23.2%	1.8%	-7.2%
31400	Food Services Operations	Food Purchases	\$39	\$0	\$0	\$0	-100.0%	NA	NA
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$1,353	\$0	\$0	NA	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$67,170	\$33,059	\$40,152	\$53,413	-20.5%	61.6%	33.0%
Overhead and Operational Total			\$4,503,692	\$4,580,376	\$3,995,840	\$3,934,362	-12.6%	-14.1%	-1.5%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$165,831	\$200,849	\$120,958	\$132,654	-20.0%	-34.0%	9.7%
33990	Other Community Services	Other	\$475	\$1,365	\$0	\$1,006	111.5%	-26.3%	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$146,911	\$4,108	NA	NA	-97.2%
43000	Category not Specified	Professional Services	\$3,121	\$7,530	\$30,816	\$38,946	1148.0%	417.2%	26.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$218,852	\$181,015	\$1,210,496	\$476,332	117.7%	163.1%	-60.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$218,000	\$30,928	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$132,355	\$118,754	\$228,892	\$179,018	35.3%	50.7%	-21.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$8,613	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$169,396	\$637,716	\$174,223	\$117,467	-30.7%	-81.6%	-32.6%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
49000	Category not Specified	Other Facilities Acq. and Construction	\$46,442	\$23,864	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$176,065	\$239,965	\$328,589	\$231,315	31.4%	-3.6%	-29.6%
52100	Interest on Debt	Bonds	\$64,997	\$0	\$54,837	\$46,125	-29.0%	NA	-15.9%
52200	Interest on Debt	Temporary Loans	\$47,656	\$166,953	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,403,000	\$1,552,565	\$1,235,108	\$1,174,600	-16.3%	-24.3%	-4.9%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$0	\$155,940	NA	NA	NA
Non Operational Total			\$2,654,803	\$3,161,503	\$3,530,829	\$2,557,511	-3.7%	-19.1%	-27.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$113,612	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$21,700	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$62,894	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$3,187	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$697,559	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$105,743	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$101,896	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$13,055	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$62,779	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$13,883	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$11,209	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$2,220	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,037,799	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$166,320	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$115,089	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$21,724	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$11,172	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,413	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,201	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$117	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$628,029	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,192,598	\$0	\$0	\$0	NA	NA	NA