

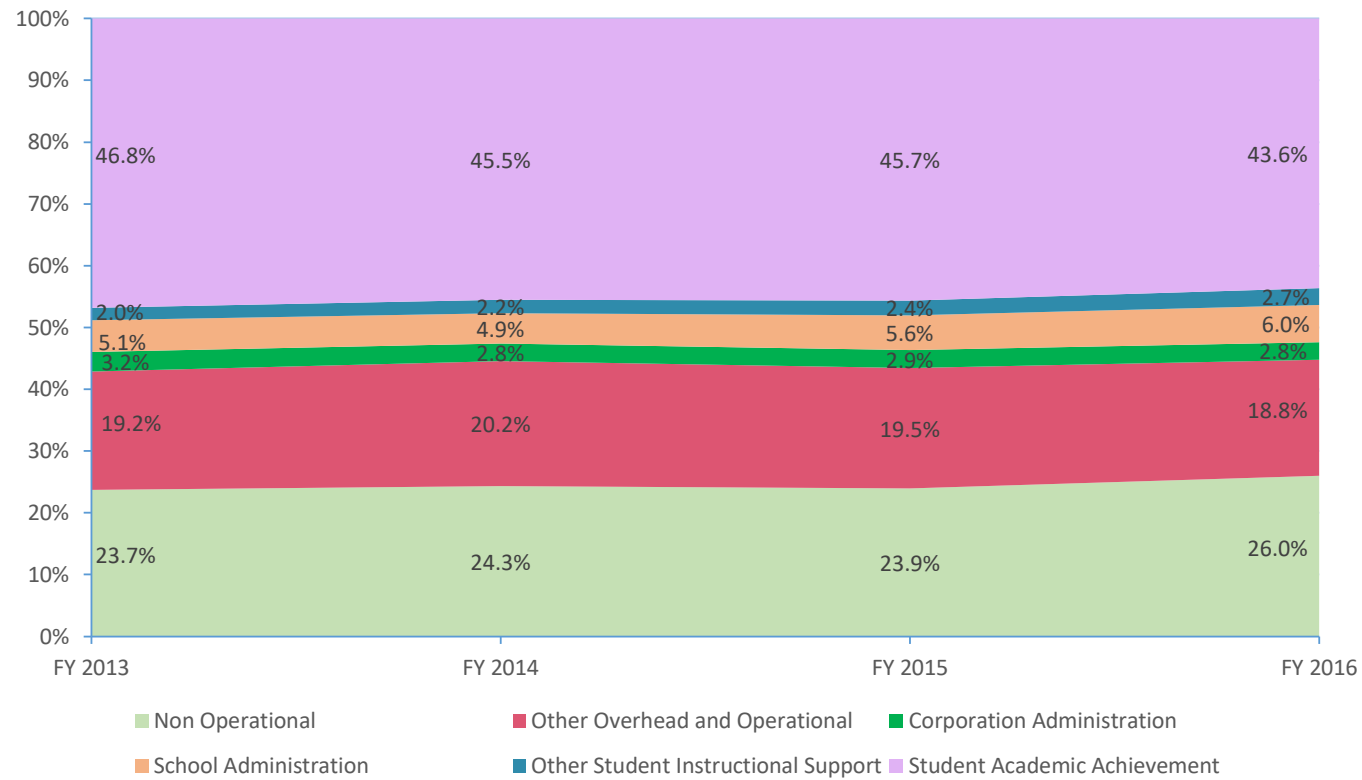
**School Corporation Expenditures by Account
Biannual Financial Report Data
South Putnam Community Schools (6705)**

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	\$6,897,437	42.3%	\$6,869,282	49.0%	\$6,348,956	46.8%	\$5,778,727	45.5%	\$6,041,903	45.7%	\$6,172,303	43.6%
Student Instructional Support	\$1,399,099	8.6%	\$1,096,738	7.8%	\$968,402	7.1%	\$899,069	7.1%	\$1,059,458	8.0%	\$1,238,940	8.8%
Total	\$8,296,536	50.9%	\$7,966,020	56.8%	\$7,317,357	54.0%	\$6,677,796	52.6%	\$7,101,361	53.7%	\$7,411,243	52.4%

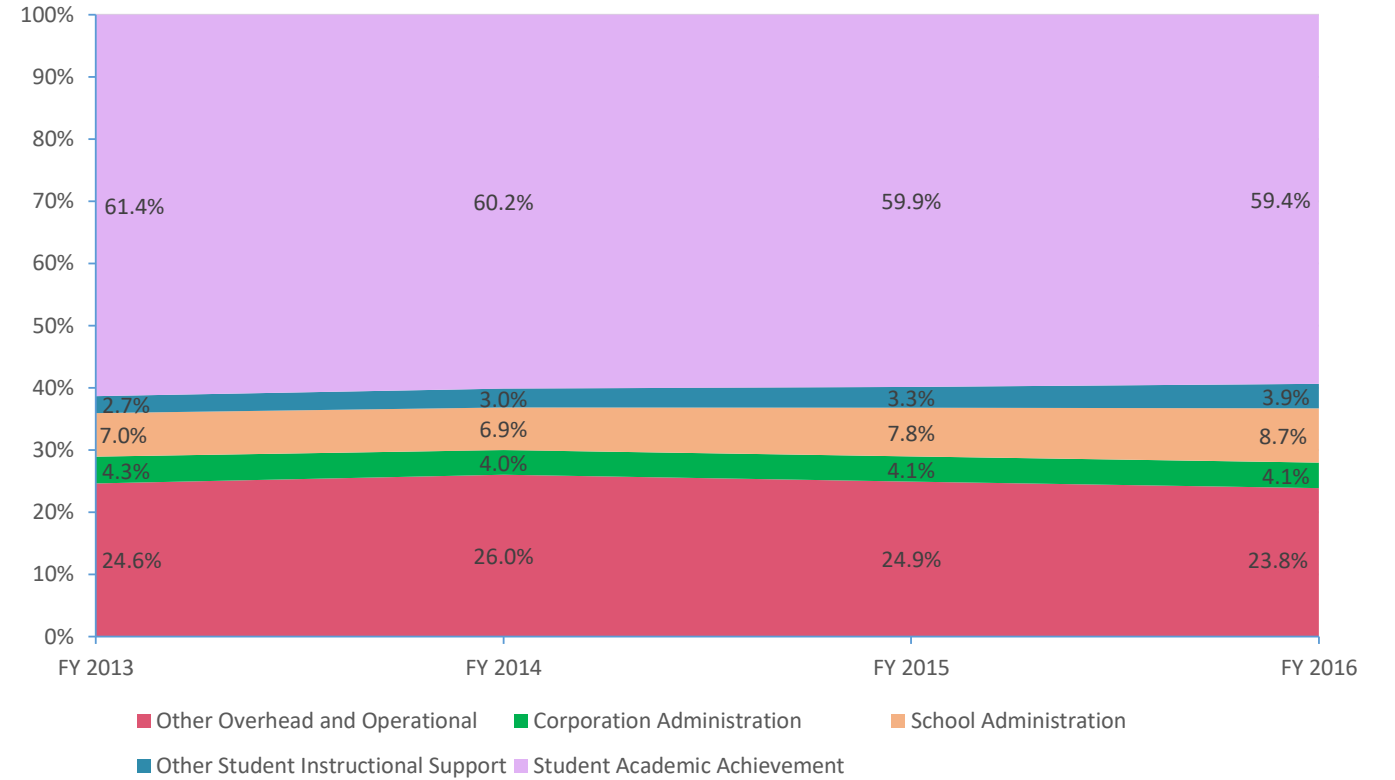
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,094,371	19.0%	\$3,012,665	21.5%	\$3,026,805	22.3%	\$2,928,962	23.1%	\$2,963,749	22.4%	\$3,057,608	21.6%
Non Operational	\$4,897,245	30.1%	\$3,050,852	21.7%	\$3,215,377	23.7%	\$3,088,490	24.3%	\$3,169,685	23.9%	\$3,677,931	26.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,991,616	49.1%	\$6,063,517	43.2%	\$6,242,182	46.0%	\$6,017,452	47.4%	\$6,133,434	46.3%	\$6,735,539	47.6%

Grand Total	\$16,288,152		\$14,029,537		\$13,559,539		\$12,695,249		\$13,234,794		\$14,146,782
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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
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South Putnam Community Schools (6705)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11100	Regular Programs	Elementary	\$1,812,689	\$2,937,871	\$2,033,761	\$2,159,107	19.1%	-26.5%	6.2%
11300	Regular Programs	High School	\$1,297,061	\$2,112,412	\$2,200,265	\$2,346,237	80.9%	11.1%	6.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$5,321	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$27,000	\$18,634	\$60,046	\$23,244	-13.9%	24.7%	-61.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$72,780	\$120,922	\$64,948	\$66,293	-8.9%	-45.2%	2.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$32,824	\$48,989	\$60,335	\$9,976	-69.6%	-79.6%	-83.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$126	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$2,297	\$1,448	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,386	\$219	\$7,140	\$1,905	-64.6%	770.5%	-73.3%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$18,003	\$1,381	\$3,499	NA	-80.6%	153.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$42,306	\$0	\$0	NA	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$8,764	\$1,118	NA	NA	-87.2%
12350	Special Programs	Physical Impairment - Homebound	\$1,935	\$3,518	\$0	\$701	-63.8%	-80.1%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$61,615	\$57,663	\$57,510	NA	-6.7%	-0.3%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$5,605	\$4,401	\$0	NA	-100.0%	-100.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$40	\$55	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$0	\$25	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$208,601	\$401,205	\$439,517	\$396,598	90.1%	-1.1%	-9.8%
12810	Special Programs	Special Education Preschool	\$39,584	\$30,008	\$25,225	\$8,892	-77.5%	-70.4%	-64.7%
14300	Summer School Programs	High School	\$20,073	\$28,645	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$14,368	\$27,624	\$7,654	\$6,277	-56.3%	-77.3%	-18.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$215,947	\$261,765	\$230,004	\$273,956	26.9%	4.7%	19.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$525,889	(\$3)	\$0	\$0	-100.0%	100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$190,324	\$145,189	\$196,946	NA	3.5%	35.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$0	\$437	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$76,761	\$71,920	\$13,815	\$54,552	-28.9%	-24.1%	294.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$221,296	\$86,774	\$175,927	\$161,787	-26.9%	86.4%	-8.0%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$16,000	\$0	NA	NA	-100.0%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$49,226	\$13,120	\$25,892	NA	-47.4%	97.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,737	\$179,124	\$346,892	\$290,965	16652.2%	62.4%	-16.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$60	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$133,321	\$136,256	\$90,637	\$42,900	-67.8%	-68.5%	-52.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$47,849	\$6,560	\$9,070	\$3,465	-92.8%	-47.2%	-61.8%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$28,233	\$30,089	\$34,725	NA	23.0%	15.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$232,088	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,989,651	\$6,869,282	\$6,041,903	\$6,172,303	23.7%	-10.1%	2.2%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$4,000	\$2,000	\$6,500	\$6,500	62.5%	225.0%	0.0%
21210	Students	Guidance Services - Service Area Direction	\$2,025	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$234,045	\$230,428	\$192,542	\$263,348	12.5%	14.3%	36.8%
21290	Students	Guidance Services - Other Guidance Services	\$1,771	\$2,409	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$61,362	\$90,254	\$117,574	\$115,558	88.3%	28.0%	-1.7%
21390	Students	Health Services - Other Health Services	\$0	\$2,785	\$152	\$190	NA	-93.2%	25.0%
21990	Students	Other Support Services Students - Other Student Services	\$6,091	\$2,500	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$707,232	\$766,258	\$742,690	\$853,344	20.7%	11.4%	14.9%
24900	School Administration	Other Support Services - School Admin.	\$0	\$104	\$0	\$0	NA	-100.0%	NA
Student Instructional Support Total			\$1,016,527	\$1,096,738	\$1,059,458	\$1,238,940	21.9%	13.0%	16.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$89,242	\$38,479	\$22,284	\$23,115	-74.1%	-39.9%	3.7%
23160	General Administration	Board of Education - Promotion Expenses	\$200	\$738	\$2,095	\$2,032	915.0%	175.5%	-3.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$207,253	\$296,709	\$317,961	\$330,184	59.3%	11.3%	3.8%

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			FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$86,040	\$17,481	\$17,440	\$22,320	-74.1%	27.7%	28.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,993	\$1,424	\$1,098	\$1,887	-37.0%	32.5%	71.9%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$375	\$266	\$95	\$88	-76.6%	-67.1%	-7.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,155	\$911	\$5,065	\$6,457	459.2%	609.0%	27.5%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$2,495	\$7,284	\$1,572	NA	-37.0%	-78.4%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$1,966	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$6,840	\$11,140	\$13,445	NA	96.6%	20.7%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$55,122	\$62,721	\$68,784	\$69,175	25.5%	10.3%	0.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$686,980	\$964,917	\$807,350	\$847,348	23.3%	-12.2%	5.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$9,535	\$9,679	\$54,536	\$34,584	262.7%	257.3%	-36.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$267,473	\$206,350	\$103,757	\$156,001	-41.7%	-24.4%	50.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,691	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$54,929	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$53,518	\$94,349	\$100,006	\$100,127	87.1%	6.1%	0.1%
27010	Student Transportation	Service Area Direction	\$45,103	\$67,018	\$97,026	\$102,714	127.7%	53.3%	5.9%
27100	Student Transportation	Vehicle Operation	\$285,955	\$472,926	\$357,911	\$346,824	21.3%	-26.7%	-3.1%
27200	Student Transportation	Monitoring Services	\$2,741	\$1,060	\$2,272	\$2,231	-18.6%	110.4%	-1.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$217,205	\$238,400	\$294,556	\$263,746	21.4%	10.6%	-10.5%
27400	Student Transportation	Purchase of School Buses	\$116,927	\$0	\$205,874	\$216,172	84.9%	NA	5.0%
27500	Student Transportation	Insurance on Buses	\$21,716	\$20,028	\$14,450	\$14,450	-33.5%	-27.9%	0.0%
27700	Student Transportation	Contracted Transportation Services	\$808	\$0	\$9,214	\$0	-100.0%	NA	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$0	\$11,348	\$1,194	\$852	NA	-92.5%	-28.6%
31100	Food Services Operations	Service Area Direction	\$18,331	\$35,297	\$38,885	\$43,594	137.8%	23.5%	12.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$143,795	\$171,256	\$148,617	\$152,935	6.4%	-10.7%	2.9%
31400	Food Services Operations	Food Purchases	\$232,856	\$286,339	\$258,873	\$238,721	2.5%	-16.6%	-7.8%
31900	Food Services Operations	Other Food Services	\$3,195	\$3,670	\$15,982	\$67,034	1998.3%	1726.4%	319.4%
Overhead and Operational Total			\$2,606,138	\$3,012,665	\$2,963,749	\$3,057,608	17.3%	1.5%	3.2%
Non Operational									
33300	Category not Specified	Civic Services	\$0	\$3,202	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$26,438	\$35,654	\$63,328	\$47,056	78.0%	32.0%	-25.7%
33990	Other Community Services	Other	\$864	\$223	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$80,719	\$50,781	\$49,845	\$56,154	-30.4%	10.6%	12.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,001,770	\$107,024	\$176,537	\$583,991	-70.8%	445.7%	230.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$105,350	\$104,950	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$191,083	\$3,777	\$2,814	\$2,379	-98.8%	-37.0%	-15.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$52,962	\$40,103	\$26,790	\$13,517	-74.5%	-66.3%	-49.5%
51100	Principal on Debt	Bonds	\$244,485	\$34,292	\$140,000	\$145,000	-40.7%	322.8%	3.6%
52100	Interest on Debt	Bonds	\$0	\$209,062	\$97,059	\$89,835	NA	-57.0%	-7.4%
52200	Interest on Debt	Temporary Loans	\$82,537	\$37,753	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,989,000	\$1,545,000	\$2,132,000	\$2,417,175	21.5%	56.5%	13.4%
53150	Lease Rental	Buildings-Interest	\$0	\$787,000	\$403,500	\$322,825	NA	-59.0%	-20.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$111,875	\$68,750	\$75,000	\$0	-100.0%	-100.0%	-100.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$23,281	\$2,813	\$0	NA	-100.0%	-100.0%
Non Operational Total			\$4,887,082	\$3,050,852	\$3,169,685	\$3,677,931	-24.7%	20.6%	16.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$48,323	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$14,077	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$43,418	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$374	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$267,879	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$76,336	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$87,871	\$0	\$0	\$0	NA	NA	NA

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South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$2,029	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$16,667	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$4,907	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$12,201	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$130	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$942,172	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$257,486	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$325,876	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$6,838	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$8,456	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$2,051	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,295	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$55	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$624,290	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$27,715	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$17,572	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$737	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,788,754	\$0	\$0	\$0	NA	NA	NA