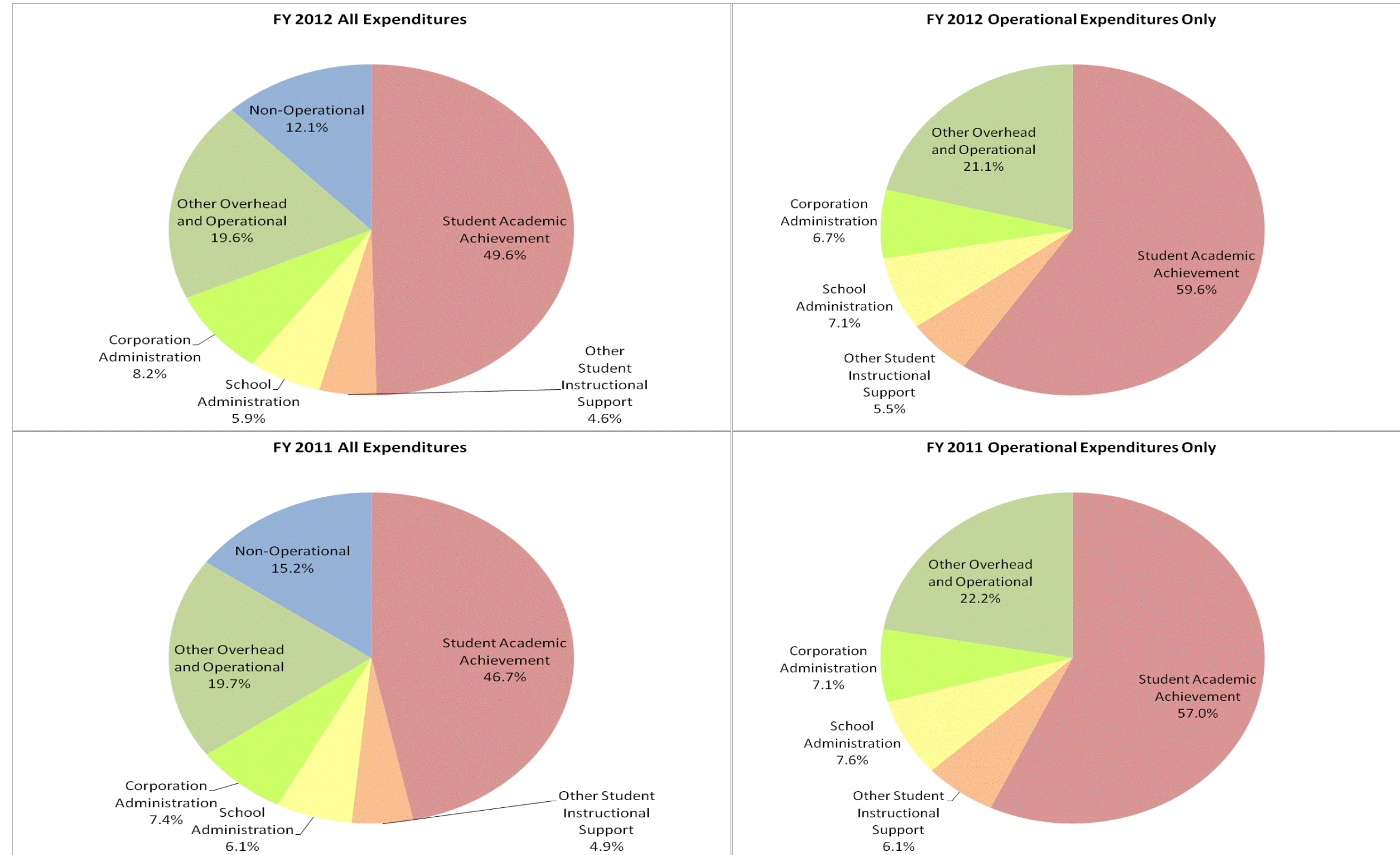


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Smith-Green Community Schools (8625)**

Smith-Green Community Schools (8625)

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	\$7,261,255	57.0%	\$5,296,079	52.4%	\$5,307,001	46.7%	\$6,039,015	49.6%
Student Instructional Support	\$964,169	7.6%	\$1,056,293	10.5%	\$1,251,377	11.0%	\$1,270,993	10.4%
Overhead and Operational	\$2,524,186	19.8%	\$2,700,580	26.7%	\$3,084,053	27.1%	\$3,389,108	27.8%
Nonoperational	\$1,998,191	15.7%	\$1,047,671	10.4%	\$1,727,981	15.2%	\$1,476,893	12.1%
Grand Total	\$12,747,800		\$10,100,624		\$11,370,413		\$12,176,008	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	62.9%	57.7%	60.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Smith-Green Community Schools (8625)

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	\$15,371	\$39,142	\$58,595	\$206,778	> 500%	428%	253%
	11100 Regular Programs; Elementary	\$1,564,446	\$1,914,044	\$1,757,373	\$1,959,598	25%	2%	12%
	11200 Regular Programs; Middle/Junior High	\$593,195	\$777,180	\$764,166	\$793,279	34%	2%	4%
	11300 Regular Programs; High School	\$1,072,829	\$1,144,924	\$1,178,182	\$1,347,911	26%	18%	14%
	11420 Vocational Education; Agriculture B	\$0	\$70,233	\$74,398	\$73,261		4%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$29,726	\$38,461	\$34,968	\$36,966	24%	-4%	6%
	11460 Vocational Education; Occupational Home Economics	\$27,968	\$36,678	\$26,700	\$37,193	33%	1%	39%
	11490 Vocational Education; Industrial Education B	\$56,136	\$20,050	\$0	\$0	-100%	-100%	
	11510 Vocational Education; Cooperative Education	\$49,181	\$40,393	\$63,732	\$52,329	6%	30%	-18%
	11590 Other Vocational Education Programs	\$0	\$484	\$0	\$0		-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$13,618	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$14,265	\$12,178	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$63,740	\$34,009	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$65,668	\$30,079	\$37,725		-43%	25%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$35,863	\$6,597	\$0		-100%	-100%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$7,736	\$0	\$0		-100%	
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$484	\$0	\$0		-100%	
	12340 Physical Impairment; Hearing Impairment	\$0	\$2,013	\$0	\$0		-100%	
	12350 Physical Impairment; Homebound	\$0	\$1,002	\$0	\$793		-21%	
	12510 Culturally Different; Communication Disorders	\$56,506	\$16,585	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$366,730	\$430,118	\$535,516	\$652,311	78%	52%	22%
	12810 Special Education Preschool	\$31,695	\$38,986	\$21,443	\$63,922	102%	64%	198%
	12900 Other Special Programs	\$126,722	\$3,503	\$1,123	\$3,613	-97%	3%	222%
	14100 Summer School Programs; Elementary	\$16,949	\$0	\$0	\$3,916	-77%		
	14200 Summer School Programs; Middle/Junior High School	\$4,783	\$2,752	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$29,037	\$4,605	\$0	\$5,552	-81%	21%	
	15100 Enrichment Programs; Non-Credit	\$0	\$2,864	\$1,046	\$0		-100%	-100%
	16100 Remediation Testing	\$170	\$8,328	\$6,308	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$12,422	\$30,656	\$13,840	\$59,826	382%	95%	332%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$102,413	\$61,958	\$59,688	\$13,175	-87%	-79%	-78%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$174,007	\$106,650	\$185,684	\$125,538	-28%	18%	-32%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$17,056			
	22110 Improvement of Instruction; Service Area Direction	\$5,128	\$8,007	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,912	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$25,162	\$23,026	\$42,124	\$94,314	275%	310%	124%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,563	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$92,091	\$104,682	\$143,978	\$153,320	66%	46%	6%
	22230 Library/Media Services; Audiovisual	\$3,400	\$135	\$5,503	\$4,644	37%	> 500%	-16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$100,582	\$17,172			-83%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93	\$1,345	\$0	\$0	-100%	-100%	
	22360 Instruction, Related Technology; Network Support	\$387,863	\$54,003	\$141,175	\$132,195	-66%	145%	-6%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$53,934	\$0	\$6,415		-88%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$0	\$7,038	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,260	\$62,676	\$23,575	\$138,087	6%	120%	486%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$13,773	\$554	\$386	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$34,243	\$4,956	\$2,125		-94%	-57%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,930	\$18,247	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$183,830	\$0	\$0	\$0			
Student Academic Achievement Total		\$5,272,984	\$5,296,079	\$5,307,001	\$6,039,015	15%	14%	14%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$22,012	\$8,327	\$18,607	\$25,646	17%	208%	38%
	21220 Guidance Services; Counseling Services	\$172,087	\$183,986	\$205,629	\$197,289	15%	7%	-4%
	21340 Health Services; Nurse Services	\$39,439	\$52,758	\$59,412	\$57,665	46%	9%	-3%
	21390 Health Services; Other Health Services	\$0	\$135	\$0	\$105		-23%	
	21420 Psychological Testing	\$1,012	\$35,048	\$51,621	\$38,765	> 500%	11%	-25%
	21430 Psychological Counseling	\$0	\$4,377	\$7,216	\$11,109		154%	54%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$45,131	\$43,233	\$57,504		27%	33%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$13,184	\$16,833	\$17,346		32%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Smith-Green Community Schools (8625)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$290	\$0			-100%
	21810 Special Education Administration; Service Area Direction	\$0	\$109,303	\$119,638	\$116,240		6%	-3%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$23,804	\$26,821	\$28,437		19%	6%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,407	\$6,477	\$4,767		239%	-26%
	24100 Office of The Principal	\$490,180	\$539,411	\$616,589	\$635,197	30%	18%	3%
	24900 Other Support Services, School Administration	\$69,365	\$39,422	\$79,010	\$80,923	17%	105%	2%
Student Instructional Support Total		\$794,095	\$1,056,293	\$1,251,377	\$1,270,993	60%	20%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$26,777	\$14,751	\$14,834	\$11,429	-57%	-23%	-23%
	23150 Board of Education; Legal Services	\$8,173	\$27,318	\$17,375	\$18,361	125%	-33%	6%
	23160 Board of Education; Promotion Expenses	\$2,580	\$2,207	\$2,539	\$2,533	-2%	15%	0%
	23210 Executive Administration; Office of The Superintendent	\$297,034	\$211,782	\$292,536	\$286,173	-4%	35%	-2%
	23220 Executive Administration; Community Relations	\$0	\$0	\$236	\$359			52%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$153,286	\$199,021	\$192,339		25%	-3%
	25150 Fiscal Services; Payroll Services	\$92,259	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,124	\$2,160	\$1,920		-39%	-11%
	25193 Other Fiscal Services; Printed Forms	\$644	\$864	\$3,067	\$2,645	311%	206%	-14%
	25195 Other Fiscal Services; Bank Account Service Charge	\$394	\$1,930	\$5,888	\$1,968	400%	2%	-67%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$174			
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$140			
	25750 Personnel Services; Health Services	\$730	\$129	\$2,641	\$1,590	118%	> 500%	-40%
	25790 Personnel Services; Other Professional Services	\$0	\$59,553	\$102,658	\$124,151		108%	21%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$225,765	\$202,163	\$359,686		59%	78%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$38	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$0	\$21,994	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$53,480	\$32,052	\$62,994	\$65,169	22%	103%	3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$741,077	\$807,374	\$964,697	\$898,592	21%	11%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$56,611	\$69,821	\$48,731	\$57,363	1%	-18%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$44,543	\$22,816	\$88,497	\$75,976	71%	233%	-14%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,140	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$119,828	\$79,018	\$106,893	\$110,368	-8%	40%	3%
	27010 Student Transportation; Service Area Direction	\$0	\$25,349	\$38,080	\$97,653		285%	156%
	27100 Student Transportation; Vehicle Operation	\$238,820	\$264,416	\$249,456	\$274,514	15%	4%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$136,062	\$99,334	\$67,724	\$92,269	-32%	-7%	36%
	27400 Student Transportation; Purchase of School Buses	\$176,036	\$176,109	\$211,486	\$250,657	248%	42%	19%
	27500 Student Transportation; Insurance on Buses	\$20,392	\$15,619	\$18,883	\$20,698	2%	33%	10%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$276	\$0	\$0		-100%	
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$500	\$500			0%
	31100 Food Services Operations; Service Area Direction	\$0	\$10,282	\$17,133	\$34,502		236%	101%
	31200 Food Services Operations; Food Preparation and Dispensing	\$156,628	\$191,673	\$180,298	\$215,507	38%	12%	20%
	31400 Food Services Operations; Food Purchases	\$177,665	\$182,865	\$180,887	\$190,929	7%	4%	6%
	31900 Other Food Services	\$29,562	\$837	\$2,676	\$943	-97%	13%	-65%
Overhead and Operational Total		\$2,276,436	\$2,700,580	\$3,084,053	\$3,389,108	49%	25%	10%
Nonoperational								
	33400 Athletic Coaches	\$109,766	\$113,038	\$123,061	\$192,366	75%	70%	56%
	33990 Other Community Services; Other	\$0	\$301	\$0	\$0		-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$57,518	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$16,184	\$830	\$5,321	\$110,107	> 500%	> 500%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$683,780	\$190,294	\$479,924	\$43,805	-94%	-77%	-91%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,544	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,600	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,077	\$107,014	\$179,682	\$124,700	-42%	17%	-31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$27,534	\$2,488	\$8,073	\$12,993	-53%	422%	61%
	51100 Debt Services; Principal on Debt; Bonds	\$134,680	\$220,967	\$145,000	\$210,000	56%	-5%	45%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$4,270	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$39,039	\$52,539	\$52,978		36%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$26,138	\$18,423	\$3,369	\$7,112	-73%	-61%	111%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$129	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$399,520	\$0	\$395,000	\$405,000	1%		3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Smith-Green Community Schools (8625)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$29,000	\$19,000			-34%
	54200 Common School Fund; Principal	\$350,559	\$252,546	\$214,628	\$214,628	-39%	-15%	0%
	54250 Common School Fund; Interest	\$0	\$44,714	\$91,884	\$83,705		87%	-9%
	60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$500	\$500	0%	0%	0%
Nonoperational Total		\$1,976,280	\$1,047,671	\$1,727,981	\$1,476,893	-25%	41%	-15%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$104,745	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$477,960	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$592,412	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$336	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,252,553	\$0	\$0	\$0			
Prorated By Fund Total		\$2,428,005	\$0	\$0	\$0			