

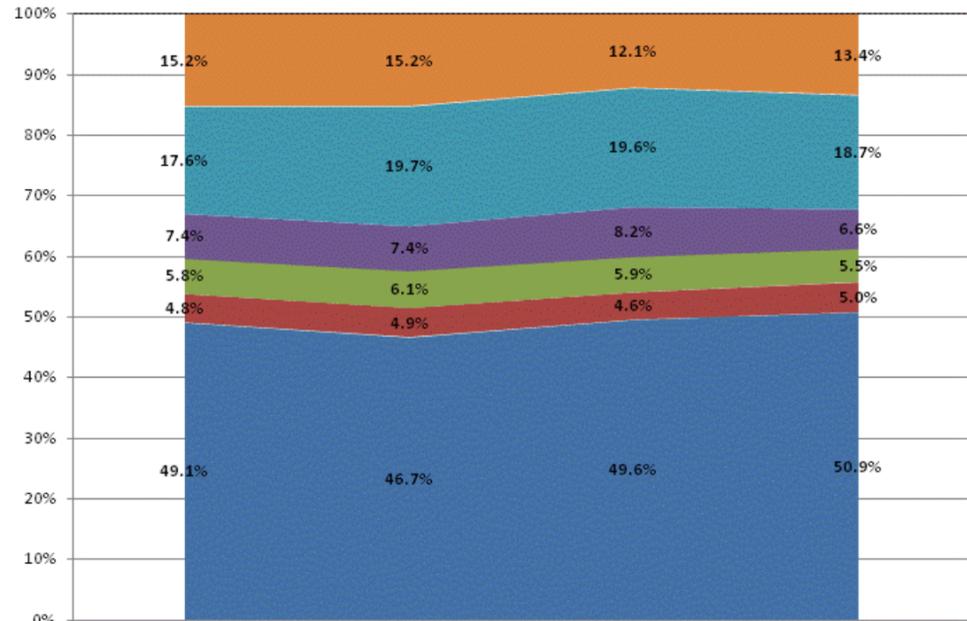
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Smith-Green Community Schools (8625)**

Smith-Green Community Schools (8625)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$7,261,255	57.0%	\$5,296,079	52.4%	\$6,039,015	49.6%	\$5,784,056	50.9%
Student Instructional Support	\$964,169	7.6%	\$1,056,293	10.5%	\$1,270,993	10.4%	\$1,192,631	10.5%
Overhead and Operational	\$2,524,186	19.8%	\$2,700,580	26.7%	\$3,389,108	27.8%	\$2,877,270	25.3%
Nonoperational	\$1,998,191	15.7%	\$1,047,671	10.4%	\$1,476,893	12.1%	\$1,518,708	13.4%
Grand Total	\$12,747,800		\$10,100,624		\$12,176,008		\$11,372,665	

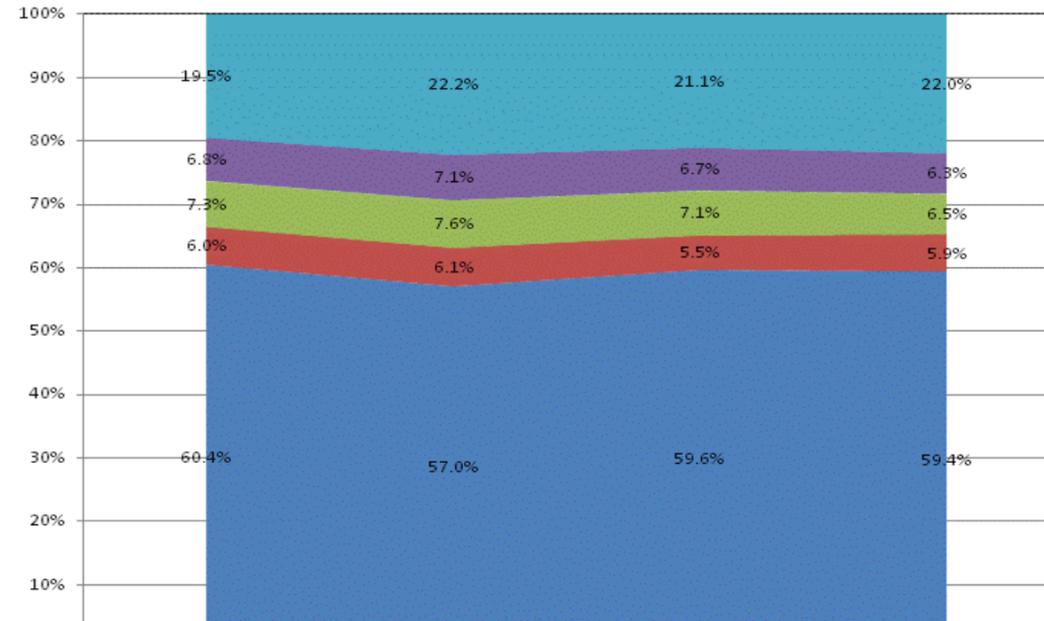
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	62.9%	60.0%	61.3%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	15.2%	15.2%	12.1%	13.4%
Other Overhead and Operational	17.6%	19.7%	19.6%	18.7%
Corporation Administration	7.4%	7.4%	8.2%	6.6%
School Administration	5.8%	6.1%	5.9%	5.5%
Other Student Instructional Support	4.8%	4.9%	4.6%	5.0%
Student Academic Achievement	49.1%	46.7%	49.6%	50.9%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.5%	22.2%	21.1%	22.0%
Corporation Administration	6.8%	7.1%	6.7%	6.3%
School Administration	7.3%	7.6%	7.1%	6.5%
Other Student Instructional Support	6.0%	6.1%	5.5%	5.9%
Student Academic Achievement	60.4%	57.0%	59.6%	59.4%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	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	\$206,778	\$234,309	> 500%	499%	13%
11100 Regular Programs; Elementary	\$1,564,446	\$1,914,044	\$1,959,598	\$1,820,245	16%	-5%	-7%
11200 Regular Programs; Middle/Junior High	\$593,195	\$777,180	\$793,279	\$629,494	6%	-19%	-21%
11300 Regular Programs; High School	\$1,072,829	\$1,144,924	\$1,347,911	\$1,340,653	25%	17%	-1%
11420 Vocational Education; Agriculture B	\$0	\$70,233	\$73,261	\$85,164	N/A	21%	16%
11450 Vocational Education; Consumer and Homemaking	\$29,726	\$38,461	\$36,966	\$36,749	24%	-4%	-1%
11460 Vocational Education; Occupational Home Economics	\$27,968	\$36,678	\$37,193	\$37,010	32%	1%	0%
11490 Vocational Education; Industrial Education B	\$56,136	\$20,050	\$0	\$0	-100%	-100%	N/A
11510 Vocational Education; Cooperative Education	\$49,181	\$40,393	\$52,329	\$75,652	54%	87%	45%
11590 Other Vocational Education Programs	\$0	\$484	\$0	\$0	N/A	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$13,618	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$14,265	\$12,178	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$63,740	\$34,009	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$65,668	\$37,725	\$27,821	N/A	-58%	-26%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$35,863	\$0	\$71,768	N/A	100%	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$7,736	\$0	\$0	N/A	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$0	\$484	\$0	\$0	N/A	-100%	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$2,013	\$0	\$0	N/A	-100%	N/A
12350 Physical Impairment; Homebound	\$0	\$1,002	\$793	\$3,892	N/A	288%	391%
12510 Culturally Different; Communication Disorders	\$56,506	\$16,585	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$366,730	\$430,118	\$652,311	\$641,260	75%	49%	-2%
12810 Special Education Preschool	\$31,695	\$38,986	\$63,922	\$51,086	61%	31%	-20%
12900 Other Special Programs	\$126,722	\$3,503	\$3,613	\$2,040	-98%	-42%	-44%
14100 Summer School Programs; Elementary	\$16,949	\$0	\$3,916	\$215	-99%	N/A	-95%
14200 Summer School Programs; Middle/Junior High School	\$4,783	\$2,752	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$29,037	\$4,605	\$5,552	\$4,005	-86%	-13%	-28%
15100 Enrichment Programs; Non-Credit	\$0	\$2,864	\$0	\$0	N/A	-100%	N/A
16100 Remediation Testing	\$170	\$8,328	\$0	\$1,126	> 500%	-86%	N/A
16200 Preventive Remediation	\$12,422	\$30,656	\$59,826	\$53,062	327%	73%	-11%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$102,413	\$61,958	\$13,175	\$72,958	-29%	18%	454%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$174,007	\$106,650	\$125,538	\$86,748	-50%	-19%	-31%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$17,056	\$0	N/A	N/A	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$200	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$5,128	\$8,007	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,912	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$25,162	\$23,026	\$94,314	\$48,198	92%	109%	-49%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,563	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$92,091	\$104,682	\$153,320	\$160,486	74%	53%	5%
22230 Library/Media Services; Audiovisual	\$3,400	\$135	\$4,644	\$4,688	38%	> 500%	1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$17,172	\$0	N/A	N/A	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93	\$1,345	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$387,863	\$54,003	\$132,195	\$139,095	-64%	158%	5%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$53,934	\$6,415	-\$394	N/A	-101%	-106%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,260	\$62,676	\$138,087	\$38,013	-71%	-39%	-72%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$13,773	\$554	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$34,243	\$2,125	\$74,331	N/A	117%	> 500%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,930	\$0	\$44,184	N/A	> 500%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$183,830	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,272,984	\$5,296,079	\$6,039,015	\$5,784,056	10%	9%	-4%

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Smith-Green Community Schools (8625)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$22,012	\$8,327	\$25,646	\$23,597	7%	183%	-8%
21220 Guidance Services; Counseling Services	\$172,087	\$183,986	\$197,289	\$201,286	17%	9%	2%
21340 Health Services; Nurse Services	\$39,439	\$52,758	\$57,665	\$63,311	61%	20%	10%
21390 Health Services; Other Health Services	\$0	\$135	\$105	\$0	N/A	-100%	-100%
21420 Psychological Testing	\$1,012	\$35,048	\$38,765	\$42,143	> 500%	20%	9%
21430 Psychological Counseling	\$0	\$4,377	\$11,109	\$13,705	N/A	213%	23%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$45,131	\$57,504	\$47,365	N/A	5%	-18%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$13,184	\$17,346	\$7,146	N/A	-46%	-59%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$50	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$109,303	\$116,240	\$113,141	N/A	4%	-3%
21890 Special Education Administration; Other Special Education Administration	\$0	\$23,804	\$28,437	\$26,887	N/A	13%	-5%
21990 Other Support Services, Students; Other Student Services	\$0	\$1,407	\$4,767	\$29,814	N/A	> 500%	> 500%
24100 Office of The Principal	\$490,180	\$539,411	\$635,197	\$548,064	12%	2%	-14%
24900 Other Support Services, School Administration	\$69,365	\$39,422	\$80,923	\$76,122	10%	93%	-6%
Student Instructional Support Total	\$794,095	\$1,056,293	\$1,270,993	\$1,192,631	50%	13%	-6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$26,777	\$14,751	\$11,429	\$12,348	-54%	-16%	8%
23150 Board of Education; Legal Services	\$8,173	\$27,318	\$18,361	\$4,984	-39%	-82%	-73%
23160 Board of Education; Promotion Expenses	\$2,580	\$2,207	\$2,533	\$3,481	35%	58%	37%
23210 Executive Administration; Office of The Superintendent	\$297,034	\$211,782	\$286,173	\$231,717	-22%	9%	-19%
23220 Executive Administration; Community Relations	\$0	\$0	\$359	\$0	N/A	N/A	-100%
25110 Fiscal Services; Office of The Business Manager	\$0	\$153,286	\$192,339	\$188,370	N/A	23%	-2%
25150 Fiscal Services; Payroll Services	\$92,259	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,124	\$1,920	\$593	N/A	-81%	-69%
25193 Other Fiscal Services; Printed Forms	\$644	\$864	\$2,645	\$1,597	148%	85%	-40%
25195 Other Fiscal Services; Bank Account Service Charge	\$394	\$1,930	\$1,968	\$1,034	163%	-46%	-47%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$174	\$224	N/A	N/A	29%
25730 Personnel Services; Personnel Services	\$0	\$0	\$140	\$0	N/A	N/A	-100%
25750 Personnel Services; Health Services	\$730	\$129	\$1,590	\$1,381	89%	> 500%	-13%
25790 Personnel Services; Other Professional Services	\$0	\$59,553	\$124,151	\$154,669	N/A	160%	25%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$225,765	\$359,686	\$146,279	N/A	-35%	-59%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$38	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$0	\$21,994	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$53,480	\$32,052	\$65,169	\$64,079	20%	100%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$741,077	\$807,374	\$898,592	\$818,116	10%	1%	-9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$56,611	\$69,821	\$57,363	\$51,952	-8%	-26%	-9%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$44,543	\$22,816	\$75,976	\$88,082	98%	286%	16%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,140	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$368	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$119,828	\$79,018	\$110,368	\$102,505	-14%	30%	-7%
27010 Student Transportation; Service Area Direction	\$0	\$25,349	\$97,653	\$112,398	N/A	343%	15%
27100 Student Transportation; Vehicle Operation	\$238,820	\$264,416	\$274,514	\$286,072	20%	8%	4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$136,062	\$99,334	\$92,269	\$110,620	-19%	11%	20%
27400 Student Transportation; Purchase of School Buses	\$72,036	\$176,109	\$250,657	\$821	-99%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$20,392	\$15,619	\$20,698	\$22,285	9%	43%	8%
27700 Student Transportation; Contracted Transportation Services	\$0	\$276	\$0	\$0	N/A	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$500	\$1,000	N/A	N/A	100%
31100 Food Services Operations; Service Area Direction	\$0	\$10,282	\$34,502	\$33,937	N/A	230%	-2%

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Smith-Green Community Schools (8625)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31200 Food Services Operations; Food Preparation and Dispensing	\$156,628	\$191,673	\$215,507	\$250,154	60%	31%	16%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$101	N/A	N/A	N/A
31400 Food Services Operations; Food Purchases	\$177,665	\$182,865	\$190,929	\$187,284	5%	2%	-2%
31900 Other Food Services	\$29,562	\$837	\$943	\$822	-97%	-2%	-13%
Overhead and Operational Total	\$2,276,436	\$2,700,580	\$3,389,108	\$2,877,270	26%	7%	-15%
Nonoperational							
33400 Athletic Coaches	\$109,766	\$113,038	\$192,366	\$180,493	64%	60%	-6%
33990 Other Community Services; Other	\$0	\$301	\$0	\$0	N/A	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$57,518	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$16,184	\$830	\$110,107	\$12,436	-23%	> 500%	-89%
45100 Building Acquisition, Construction and Improvements	\$683,780	\$190,294	\$43,805	\$76,300	-89%	-60%	74%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,544	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,600	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,077	\$107,014	\$124,700	\$213,831	-1%	100%	71%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$27,534	\$2,488	\$12,993	\$27,479	0%	> 500%	111%
51100 Debt Services; Principal on Debt; Bonds	\$134,680	\$220,967	\$210,000	\$220,000	63%	0%	5%
51400 Debt Services; Principal on Debt; School Bus Loans	\$4,270	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$39,039	\$52,978	\$42,425	N/A	9%	-20%
52200 Debt Services; Interest on Debt; Temporary Loans	\$26,138	\$18,423	\$7,112	\$2,497	-90%	-86%	-65%
52400 Debt Services; Interest on Debt; School Bus Loans	\$129	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$399,520	\$0	\$405,000	\$285,000	-29%	N/A	-30%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$19,000	\$167,500	N/A	N/A	> 500%
54200 Common School Fund; Principal	\$350,559	\$252,546	\$214,628	\$214,628	-39%	-15%	0%
54250 Common School Fund; Interest	\$0	\$44,714	\$83,705	\$75,120	N/A	68%	-10%
60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$500	\$1,000	100%	100%	100%
Nonoperational Total	\$1,976,280	\$1,047,671	\$1,476,893	\$1,518,708	-23%	45%	3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$104,745	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$477,960	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$592,412	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$336	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,252,553	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,428,005	\$0	\$0	\$0	N/A	N/A	N/A