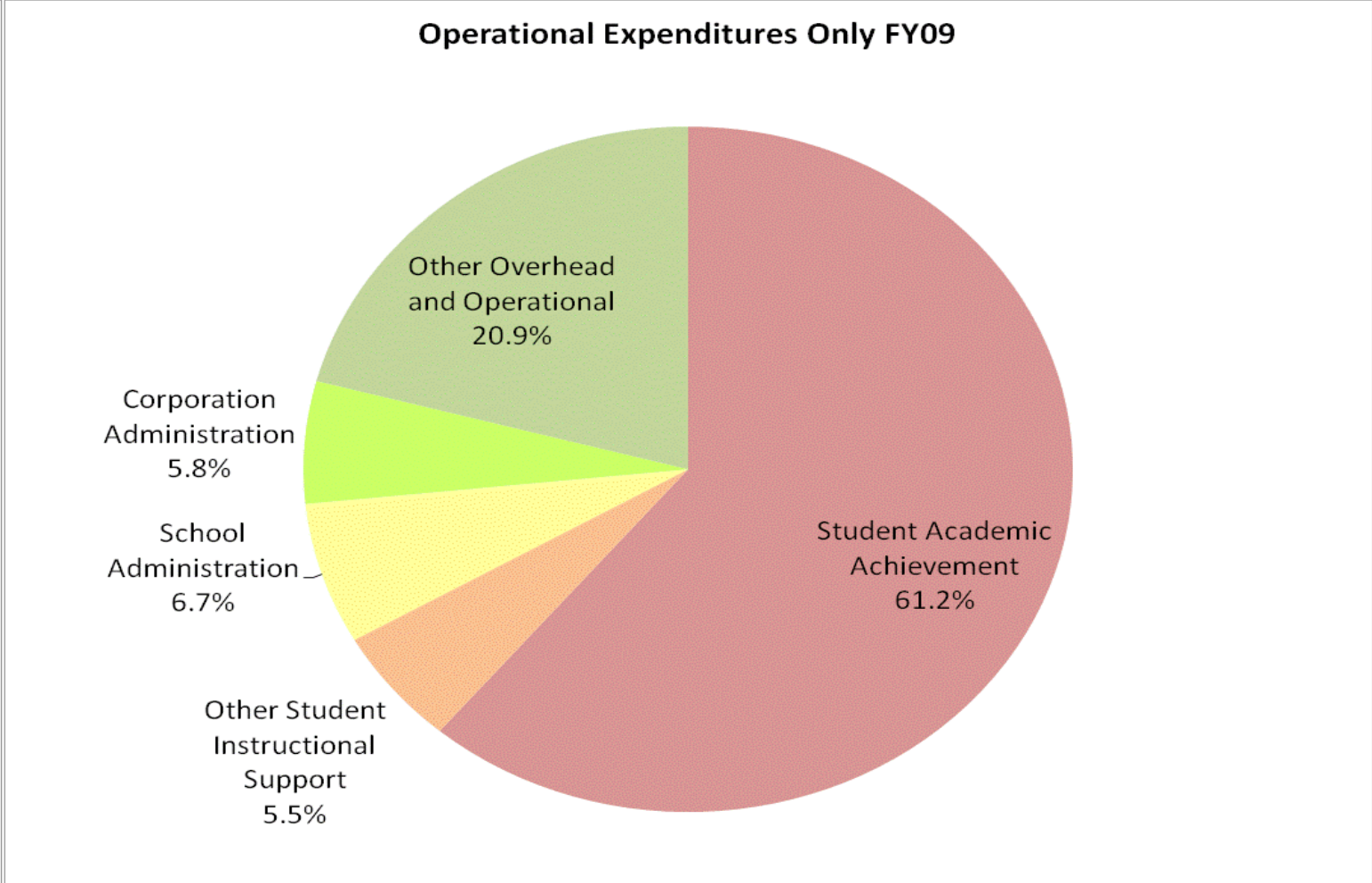
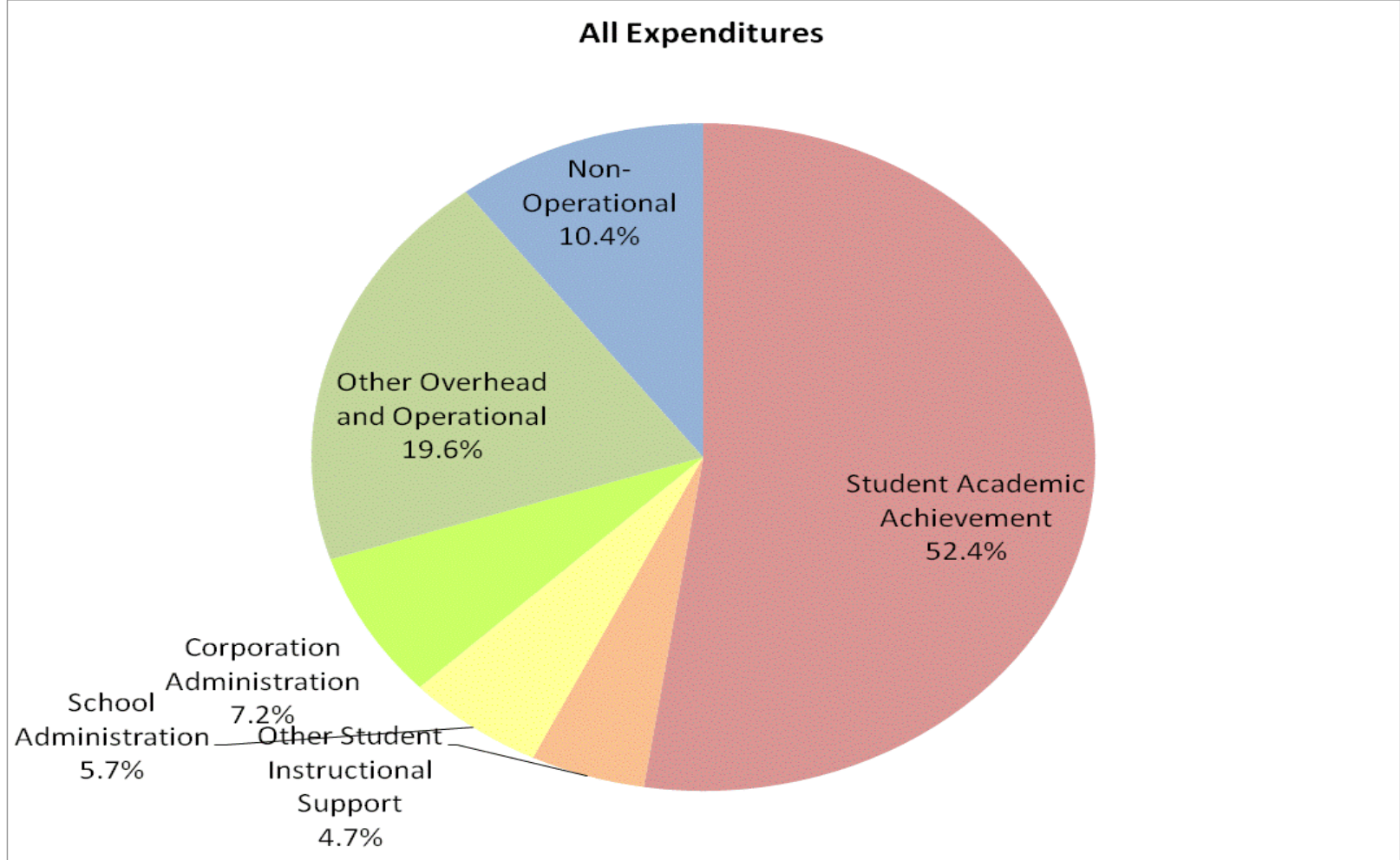


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Smith-Green Community Schools (8625)**

Smith-Green Community Schools (8625)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$4,806,427	57.1%	\$7,261,255	57.0%	\$6,036,661	55.3%	\$5,296,079	52.4%
Student Instructional Support	\$732,544	8.7%	\$964,169	7.6%	\$920,451	8.4%	\$1,056,293	10.5%
Overhead and Operational	\$1,885,015	22.4%	\$2,524,186	19.8%	\$2,659,550	24.3%	\$2,700,580	26.7%
Nonoperational	\$999,032	11.9%	\$1,998,191	15.7%	\$1,307,072	12.0%	\$1,047,671	10.4%
<b>Grand Total</b>	<b>\$8,423,018</b>		<b>\$12,747,800</b>		<b>\$10,923,734</b>	<b>-21%</b>	<b>\$10,100,624</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	65.8%	64.5%	63.7%	62.9%



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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$15,371	\$15,110	\$39,142		155%	159%
	11100 Regular Programs; Elementary	\$1,397,381	\$1,564,446	\$1,977,101	\$1,914,044	37%	22%	-3%
	11200 Regular Programs; Middle/Junior High	\$481,430	\$593,195	\$760,281	\$777,180	61%	31%	2%
	11300 Regular Programs; High School	\$953,197	\$1,072,829	\$1,293,308	\$1,144,924	20%	7%	-11%
	11420 Vocational Education; Agriculture B	\$47,857	\$0	\$43,813	\$70,233	47%		60%
	11450 Vocational Education; Consumer and Homemaking	\$24,682	\$29,726	\$46,244	\$38,461	56%	29%	-17%
	11460 Vocational Education; Occupational Home Economics	\$23,167	\$27,968	\$18,140	\$36,678	58%	31%	102%
	11480 Vocational Education; Industrial Education A	\$29,437	\$0	\$0	\$0	-100%		
	11490 Vocational Education; Industrial Education B	\$0	\$56,136	\$0	\$20,050		-64%	
	11510 Vocational Education; Cooperative Education	\$31,004	\$49,181	\$3,269	\$40,393	30%	-18%	> 500%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$484			
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$13,618	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$7,508	\$14,265	\$16,818	\$12,178	62%	-15%	-28%
	12110 Gifted And Talented; Gifted and Talented	\$16,413	\$63,740	\$58,935	\$34,009	107%	-47%	-42%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$34,071	\$65,668			93%
	12210 Mental Disabilities; Mild Mental Disabilities	\$18,075	\$0	\$0	\$0	-100%		
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$35,863			
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$7,736			
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$484			
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$2,013			
	12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$1,002			
	12510 Culturally Different; Communication Disorders	\$43,668	\$56,506	\$49,866	\$16,585	-62%	-71%	-67%
	12610 Learning Disability	\$228,121	\$366,730	\$250,400	\$430,118	89%	17%	72%
	12810 Special Education Preschool	\$25,955	\$31,695	\$20,137	\$38,986	50%	23%	94%
	12900 Other Special Programs	\$0	\$126,722	\$184,656	\$3,503		-97%	-98%
	14100 Summer School Programs; Elementary	\$49	\$16,949	\$45,595	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$6,014	\$4,783	\$27,962	\$2,752	-54%	-42%	-90%
	14300 Summer School Programs; High School	\$18,163	\$29,037	\$36,582	\$4,605	-75%	-84%	-87%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$2,864			
	16100 Remediation Testing	\$52,375	\$170	\$8,916	\$8,328	-84%	> 500%	-7%
	16200 Preventive Remediation	\$32,649	\$12,422	\$6,334	\$30,656	-6%	147%	384%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$84,388	\$102,413	\$81,406	\$61,958	-27%	-40%	-24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$195,644	\$174,007	\$97,425	\$106,650	-45%	-39%	9%
	22110 Improvement of Instruction; Service Area Direction	\$10,279	\$5,128	\$7,103	\$8,007	-22%	56%	13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,424	\$3,912	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$124	\$25,162	\$20,602	\$23,026	> 500%	-8%	12%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,563	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$117,647	\$92,091	\$82,596	\$104,682	-11%	14%	27%
	22230 Library/Media Services; Audiovisual	\$6,365	\$3,400	\$1,296	\$135	-98%	-96%	-90%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$29,087	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$36,197	\$93	\$3,718	\$1,345	-96%	> 500%	-64%
	22360 Instruction, Related Technology; Network Support	\$0	\$387,863	\$206,037	\$54,003		-86%	-74%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$53,934			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$123,098	\$130,260	\$126,271	\$62,676	-49%	-52%	-50%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,073	\$13,773	\$0	\$554	-48%	-96%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$34,243			
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$5,930			
	26497 2007 Account Code - Teachers Retirement Fund	\$176,735	\$183,830	\$114,859	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,223,208</b>	<b>\$5,272,984</b>	<b>\$5,638,852</b>	<b>\$5,296,079</b>	<b>25%</b>	<b>0%</b>	<b>-6%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$20,135	\$0			-100%
	21120 Attendance and Social Work Services; Attendance Services	\$12,133	\$22,012	\$25,567	\$8,327	-31%	-62%	-67%
	21210 Guidance Services; Service Area Direction	\$19,365	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$139,160	\$172,087	\$152,472	\$183,986	32%	7%	21%
	21340 Health Services; Nurse Services	\$24,264	\$39,439	\$45,541	\$52,758	117%	34%	16%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$135			
	21420 Psychological Testing	\$1,769	\$1,012	\$66	\$35,048	> 500%	> 500%	> 500%
	21430 Psychological Counseling	\$0	\$0	\$4,360	\$4,377			0%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$45,131			
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$13,184			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$109,303			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$23,804			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$2,080	\$1,407			-32%
	24100 Office of The Principal	\$371,927	\$490,180	\$605,586	\$539,411	45%	10%	-11%
	24900 Other Support Services, School Administration	\$57,997	\$69,365	\$0	\$39,422	-32%	-43%	
<b>Student Instructional Support Total</b>		<b>\$626,614</b>	<b>\$794,095</b>	<b>\$855,806</b>	<b>\$1,056,293</b>	<b>69%</b>	<b>33%</b>	<b>23%</b>
<b>Overhead and Operational</b>								

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$72,218	\$26,777	\$11,908	\$14,751	-80%	-45%	24%
	23120 Board of Education; Service Area Assistants	\$0	\$0	\$1,528	\$0			-100%
	23150 Board of Education; Legal Services	\$4,004	\$8,173	\$35,604	\$27,318	> 500%	234%	-23%
	23160 Board of Education; Promotion Expenses	\$2,968	\$2,580	\$3,177	\$2,207	-26%	-14%	-31%
	23210 Executive Administration; Office of The Superintendent	\$137,034	\$297,034	\$251,090	\$211,782	55%	-29%	-16%
	23290 Executive Administration; Other Executive Administration Services	\$5,114	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$69,440	\$153,286			121%
	25150 Fiscal Services; Payroll Services	\$78,421	\$92,259	\$59,135	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$6,391	\$0	\$246	\$3,124	-51%		> 500%
	25193 Other Fiscal Services; Printed Forms	\$1,957	\$644	\$2,586	\$864	-56%	34%	-67%
	25195 Other Fiscal Services; Bank Account Service Charge	\$25	\$394	\$2,020	\$1,930	> 500%	390%	-4%
	25199 Other Fiscal Services; Other	\$0	\$0	\$11,350	\$0			-100%
	25750 Personnel Services; Health Services	\$1,341	\$730	\$630	\$129	-90%	-82%	-80%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$33,952	\$59,553			75%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$53,168	\$225,765			325%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$38			
	25990 Other Support Services, Central	\$0	\$0	\$4,923	\$21,994			347%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$12,143	\$53,480	\$63,275	\$32,052	164%	-40%	-49%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$643,393	\$741,077	\$735,190	\$807,374	25%	9%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,492	\$56,611	\$66,673	\$69,821	50%	23%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$30,264	\$44,543	\$56,011	\$22,816	-25%	-49%	-59%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$880	\$1,140	\$800	\$0			
	26499 2007 Account Code - Other	\$0	\$0	\$44,110	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,188	\$119,828	\$67,168	\$79,018	43%	-34%	18%
	27010 Student Transportation; Service Area Direction	\$0	\$0	\$13,299	\$25,349			91%
	27100 Student Transportation; Vehicle Operation	\$236,936	\$238,820	\$292,604	\$264,416	12%	11%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,362	\$136,062	\$166,413	\$99,334	45%	-27%	-40%
	27400 Student Transportation; Purchase of School Buses	\$58,683	\$72,036	\$120,801	\$176,109	200%	144%	46%
	27500 Student Transportation; Insurance on Buses	\$10,891	\$20,392	\$15,627	\$15,619	43%	-23%	0%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$276			
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$4,460	\$0			-100%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$8,932	\$10,282			15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$124,911	\$156,628	\$187,079	\$191,673	53%	22%	2%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$58	\$0			-100%
	31400 Food Services Operations; Food Purchases	\$126,820	\$177,665	\$162,474	\$182,865	44%	3%	13%
	31900 Other Food Services	\$3,852	\$29,562	\$1,932	\$837	-78%	-97%	-57%
<b>Overhead and Operational Total</b>		<b>\$1,728,285</b>	<b>\$2,276,436</b>	<b>\$2,547,660</b>	<b>\$2,700,580</b>	<b>56%</b>	<b>19%</b>	<b>6%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$832	\$0			-100%
	33400 Athletic Coaches	\$92,308	\$109,766	\$94,679	\$113,038	22%	3%	19%
	33940 Child Care Services	\$17,556	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$8,380	\$0	\$0	\$301	-96%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$59,606	\$57,518			-4%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$16,184	\$45,063	\$830		-95%	-98%
	45100 Building Acquisition, Construction and Improvements	\$114,823	\$683,780	\$92,435	\$190,294	66%	-72%	106%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$1,544	\$15,750	\$0		-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,600	\$0	\$0		-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$23,464	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$4,215	\$216,077	\$150,228	\$107,014	> 500%	-50%	-29%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,107	\$27,534	\$7,620	\$2,488	-94%	-91%	-67%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$134,680	\$262,457	\$220,967		64%	-16%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$79,923	\$4,270	\$0	\$0	-100%	-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$3,643	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$39,039			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$26,138	\$18,497	\$18,423		-30%	0%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$10,470	\$129	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$371,845	\$399,520	\$195,225	\$0	-100%	-100%	-100%
	54200 Common School Fund; Principal	\$234,018	\$350,559	\$332,673	\$252,546	8%	-28%	-24%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$44,714			
	59100 Other Debt Services Obligations; Registrars Fee	\$3,643	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$850	\$500	\$1,000	\$500	-41%	0%	-50%
<b>Nonoperational Total</b>		<b>\$982,781</b>	<b>\$1,976,280</b>	<b>\$1,299,530</b>	<b>\$1,047,671</b>	<b>7%</b>	<b>-47%</b>	<b>-19%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$106,528	\$104,745	\$57,805	\$0			
	26492 2007 Account Code - Social Security	\$375,459	\$477,960	\$195,745	\$0			
	26494 2007 Account Code - Group Insurance	\$372,281	\$592,412	\$290,802	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,161	\$336	\$6,260	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$5,701	\$1,252,553	\$31,273	\$0			
<b>Prorated By Fund Total</b>		<b>\$862,130</b>	<b>\$2,428,005</b>	<b>\$581,886</b>	<b>\$0</b>			