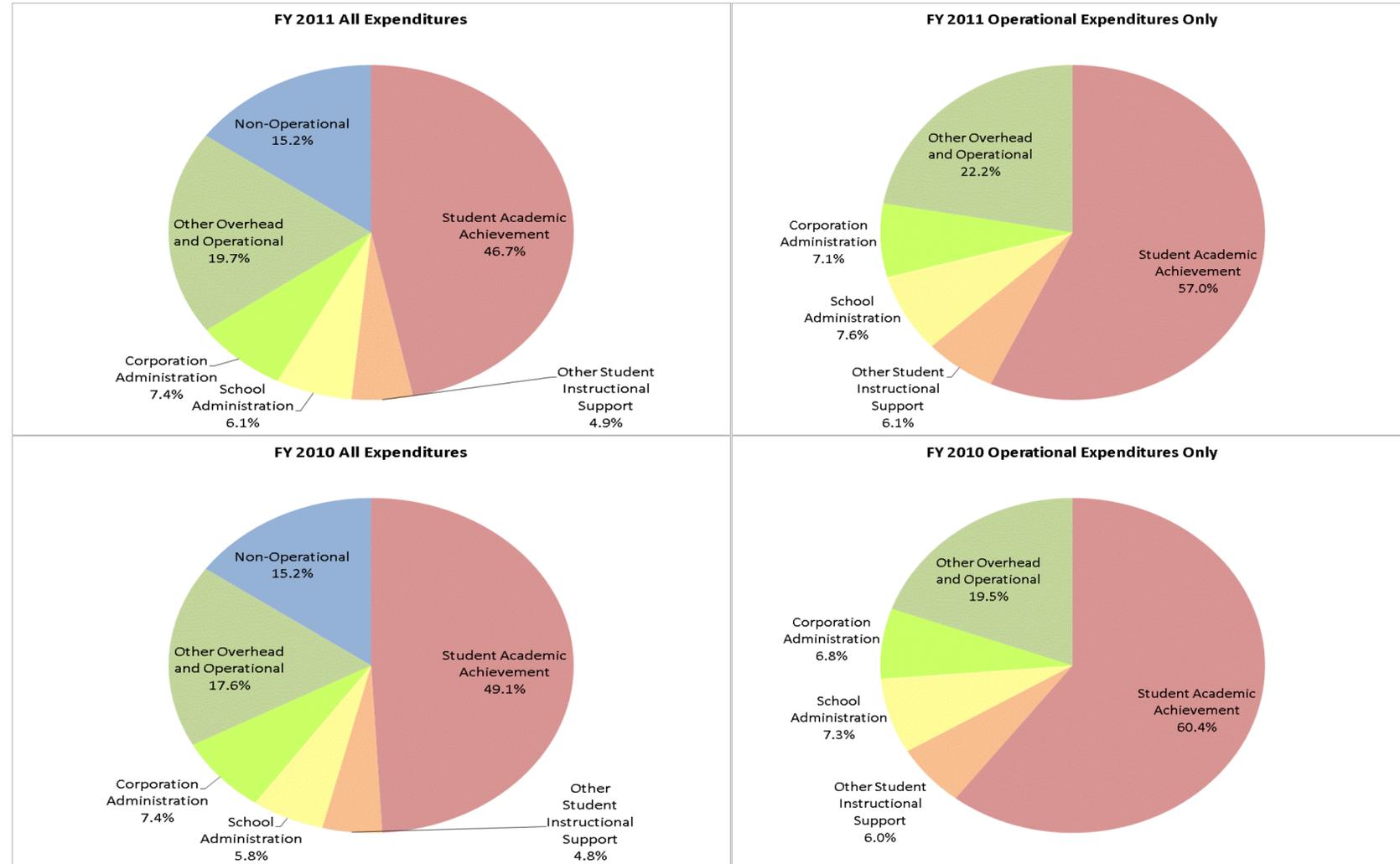


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Smith-Green Community Schools (8625)**

Smith-Green Community Schools (8625)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$5,228,940	58.6%	\$7,261,255	57.0%	\$6,734,727	49.1%	\$5,307,001	46.7%
Student Instructional Support	\$742,349	8.3%	\$964,169	7.6%	\$1,452,545	10.6%	\$1,251,377	11.0%
Overhead and Operational	\$2,039,128	22.8%	\$2,524,186	19.8%	\$3,434,354	25.1%	\$3,084,053	27.1%
Nonoperational	\$918,880	10.3%	\$1,998,191	15.7%	\$2,086,607	15.2%	\$1,727,981	15.2%
Grand Total	\$8,929,297		\$12,747,800		\$13,708,233		\$11,370,413	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	66.9%	64.5%	59.7%	57.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Smith-Green Community Schools (8625)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$15,371	\$41,614	\$58,595		281%	41%
	11100 Regular Programs; Elementary	\$1,431,038	\$1,564,446	\$2,164,113	\$1,757,373	23%	12%	-19%
	11200 Regular Programs; Middle/Junior High	\$575,252	\$593,195	\$926,963	\$764,166	33%	29%	-18%
	11300 Regular Programs; High School	\$931,332	\$1,072,829	\$1,408,255	\$1,178,182	27%	10%	-16%
	11420 Vocational Education; Agriculture B	\$57,589		\$93,130	\$74,398	29%		-20%
	11450 Vocational Education; Consumer and Homemaking	\$26,547	\$29,726	\$37,509	\$34,968	32%	18%	-7%
	11460 Vocational Education; Occupational Home Economics	\$24,918	\$27,968	\$36,940	\$26,700	7%	-5%	-28%
	11490 Vocational Education; Industrial Education B	\$49,946	\$56,136	\$20,360		-100%	-100%	-100%
	11510 Vocational Education; Cooperative Education	\$36,483	\$49,181	\$75,322	\$63,732	75%	30%	-15%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School		\$13,618				-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$10,365	\$14,265	\$1,556		-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$37,318	\$63,740	\$23,658		-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs			\$85,430	\$30,079			-65%
	12220 Mental Disabilities; Moderate Mental Disabilities			\$24,622	\$6,597			-73%
	12350 Physical Impairment; Homebound			\$602				-100%
	12510 Culturally Different; Communication Disorders	\$47,810	\$56,506			-100%	-100%	
	12610 Learning Disability	\$225,848	\$366,730	\$642,120	\$535,516	137%	46%	-17%
	12810 Special Education Preschool	\$27,664	\$31,695	\$53,659	\$21,443	-22%	-32%	-60%
	12900 Other Special Programs		\$126,722	\$2,483	\$1,123		-99%	-55%
	14100 Summer School Programs; Elementary	\$67	\$16,949	\$6,058		-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School		\$4,783				-100%	
	14300 Summer School Programs; High School	\$20,605	\$29,037	\$1,251		-100%	-100%	-100%
	15100 Enrichment Programs; Non-Credit				\$1,046			
	16100 Remediation Testing	\$39,199	\$170	\$12,343	\$6,308	-84%	> 500%	-49%
	16200 Preventive Remediation	\$49,784	\$12,422	\$246,845	\$13,840	-72%	11%	-94%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$139,393	\$102,413	\$48,969	\$59,688	-57%	-42%	22%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$126,349	\$174,007	\$240,528	\$185,684	47%	7%	-23%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$8,528				-100%
	22110 Improvement of Instruction; Service Area Direction	\$71,933	\$5,128			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,708	\$3,912			-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$4,986	\$25,162	\$38,326	\$42,124	> 500%	67%	10%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$5,563				-100%	
	22220 Library/Media Services; School Library	\$135,712	\$92,091	\$160,358	\$143,978	6%	56%	-10%
	22230 Library/Media Services; Audiovisual	\$8,745	\$3,400	\$3,070	\$5,503	-37%	62%	79%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$31,137			\$100,582	223%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$63,695	\$93	\$665		-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$22,744	\$387,863	\$75,472	\$141,175	> 500%	-64%	87%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$58,610				-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$61,712	\$7,038			-89%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$121,868	\$130,260	\$87,052	\$23,575	-81%	-82%	-73%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$9,852	\$13,773	\$178	\$386	-96%	-97%	117%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks			\$36,818	\$4,956			-87%
	25570 Textbooks for Rent or Resale; Materials and Supplies			\$9,606	\$18,247			90%
	26497 2007 Account Code - Teachers Retirement Fund	\$232,411	\$183,830					
Student Academic Achievement Total		\$4,578,298	\$5,272,984	\$6,734,727	\$5,307,001	16%	1%	-21%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$19,753	\$22,012	\$13,256	\$18,607	-6%	-15%	40%
	21220 Guidance Services; Counseling Services	\$144,665	\$172,087	\$268,108	\$205,629	42%	19%	-23%
	21340 Health Services; Nurse Services	\$26,163	\$39,439	\$63,507	\$59,412	127%	51%	-6%
	21390 Health Services; Other Health Services			\$315				-100%
	21420 Psychological Testing	\$60	\$1,012	\$71,820	\$51,621	> 500%	> 500%	-28%
	21430 Psychological Counseling	\$531		\$18,920	\$7,216	> 500%		-62%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services			\$57,289	\$43,233			-25%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$11,101	\$16,833			52%
	21720 Physical Therapy Services; Physical Therapy Services				\$290			
	21810 Special Education Administration; Service Area Direction			\$122,767	\$119,638			-3%
	21890 Special Education Administration; Other Special Education Administration			\$23,715	\$26,821			13%
	21990 Other Support Services, Students; Other Student Services			\$2,317	\$6,477			180%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Smith-Green Community Schools (8625)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	24100 Office of The Principal	\$376,561	\$490,180	\$706,204	\$616,589	64%	26%	-13%
	24900 Other Support Services, School Administration	\$63,211	\$69,365	\$93,226	\$79,010	25%	14%	-15%
Student Instructional Support Total		\$630,944	\$794,095	\$1,452,545	\$1,251,377	98%	58%	-14%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$86,286	\$26,777	\$13,090	\$14,834	-83%	-45%	13%
	23150 Board of Education; Legal Services	\$4,426	\$8,173	\$16,419	\$17,375	293%	113%	6%
	23160 Board of Education; Promotion Expenses	\$2,758	\$2,580	\$3,143	\$2,539	-8%	-2%	-19%
	23210 Executive Administration; Office of The Superintendent	\$144,007	\$297,034	\$264,246	\$292,536	103%	-2%	11%
	23220 Executive Administration; Community Relations			\$236				
	25110 Fiscal Services; Office of The Business Manager			\$163,235	\$199,021			22%
	25150 Fiscal Services; Payroll Services	\$84,609	\$92,259			-100%	-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$1,307		\$32,907	\$2,160	65%		-93%
	25193 Other Fiscal Services; Printed Forms	\$289	\$644	\$997	\$3,067	> 500%	377%	208%
	25195 Other Fiscal Services; Bank Account Service Charge	\$49	\$394	\$3,885	\$5,888	> 500%	> 500%	52%
	25400 Planning, Research, Development and Evaluation	\$100				-100%		
	25750 Personnel Services; Health Services	\$1,228	\$730	\$1,241	\$2,641	115%	262%	113%
	25790 Personnel Services; Other Professional Services			\$227,174	\$102,658			-55%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$286,607	\$202,163			-29%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$4,681				-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$42,151	\$53,480	\$36,626	\$62,994	49%	18%	72%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$645,404	\$741,077	\$929,126	\$964,697	49%	30%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$45,558	\$56,611	\$67,732	\$48,731	7%	-14%	-28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$34,440	\$44,543	\$41,538	\$88,497	157%	99%	113%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$475	\$1,140					
	26700 Operation and Maintenance of Plant Services; Insurance	\$76,116	\$119,828	\$113,544	\$106,893	40%	-11%	-6%
	27010 Student Transportation; Service Area Direction			\$80,935	\$38,080			-53%
	27100 Student Transportation; Vehicle Operation	\$243,607	\$238,820	\$308,072	\$249,456	2%	4%	-19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$48,559	\$136,062	\$115,265	\$67,724	39%	-50%	-41%
	27400 Student Transportation; Purchase of School Buses	\$37,816	\$72,036	\$259,669	\$211,486	459%	194%	-19%
	27500 Student Transportation; Insurance on Buses	\$2,873	\$20,392	\$17,634	\$18,883	> 500%	-7%	7%
	27900 Student Transportation; Other Student Transportation Services			\$1,000	\$500			-50%
	31100 Food Services Operations; Service Area Direction			\$37,195	\$17,133			-54%
	31200 Food Services Operations; Food Preparation and Dispensing	\$146,948	\$156,628	\$231,892	\$180,298	23%	15%	-22%
	31400 Food Services Operations; Food Purchases	\$163,172	\$177,665	\$175,546	\$180,887	11%	2%	3%
	31900 Other Food Services	\$36,959	\$29,562	\$957	\$2,676	-93%	-91%	180%
Overhead and Operational Total		\$1,849,137	\$2,276,436	\$3,434,354	\$3,084,053	67%	35%	-10%
Nonoperational								
	33400 Athletic Coaches	\$90,866	\$109,766	\$143,131	\$123,061	35%	12%	-14%
	33950 Step Ahead	\$16,768				-100%		
	33990 Other Community Services; Other			\$159				-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,052		\$40,100		-100%		-100%
	43000 Facilities Acquisition and Construction; Professional Services		\$16,184	\$30,430	\$5,321		-67%	-83%
	45100 Building Acquisition, Construction and Improvements	\$61,634	\$683,780	\$316,122	\$479,924	> 500%	-30%	52%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$3,607	\$1,544			-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$5,600				-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$61,466	\$216,077	\$235,164	\$179,682	192%	-17%	-24%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,765	\$27,534	\$4,074	\$8,073	192%	-71%	98%
	51100 Debt Services; Principal on Debt; Bonds		\$134,680	\$250,000	\$145,000		8%	-42%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$70,861	\$4,270			-100%	-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$7,287				-100%		
	52100 Debt Services; Interest on Debt; Bonds			\$82,078	\$52,539			-36%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$26,138	\$5,890	\$3,369		-87%	-43%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$9,759	\$129			-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$375,453	\$399,520	\$545,000	\$395,000	5%	-1%	-28%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$91,628	\$29,000			-68%
	54200 Common School Fund; Principal	\$193,462	\$350,559	\$232,514	\$214,628	11%	-39%	-8%
	54250 Common School Fund; Interest			\$109,818	\$91,884			-16%
	60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$500	\$500	0%	0%	0%
Nonoperational Total		\$902,478	\$1,976,280	\$2,086,607	\$1,727,981	91%	-13%	-17%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Smith-Green Community Schools (8625)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Prorated By Fund								
	26491 2007 Account Code - PERF	\$126,328	\$104,745					
	26492 2007 Account Code - Social Security	\$400,352	\$477,960					
	26494 2007 Account Code - Group Insurance	\$421,252	\$592,412					
	26496 2007 Account Code - Unemployment Compensation		\$336					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$20,508	\$1,252,553					
Prorated By Fund Total		\$968,439	\$2,428,005					