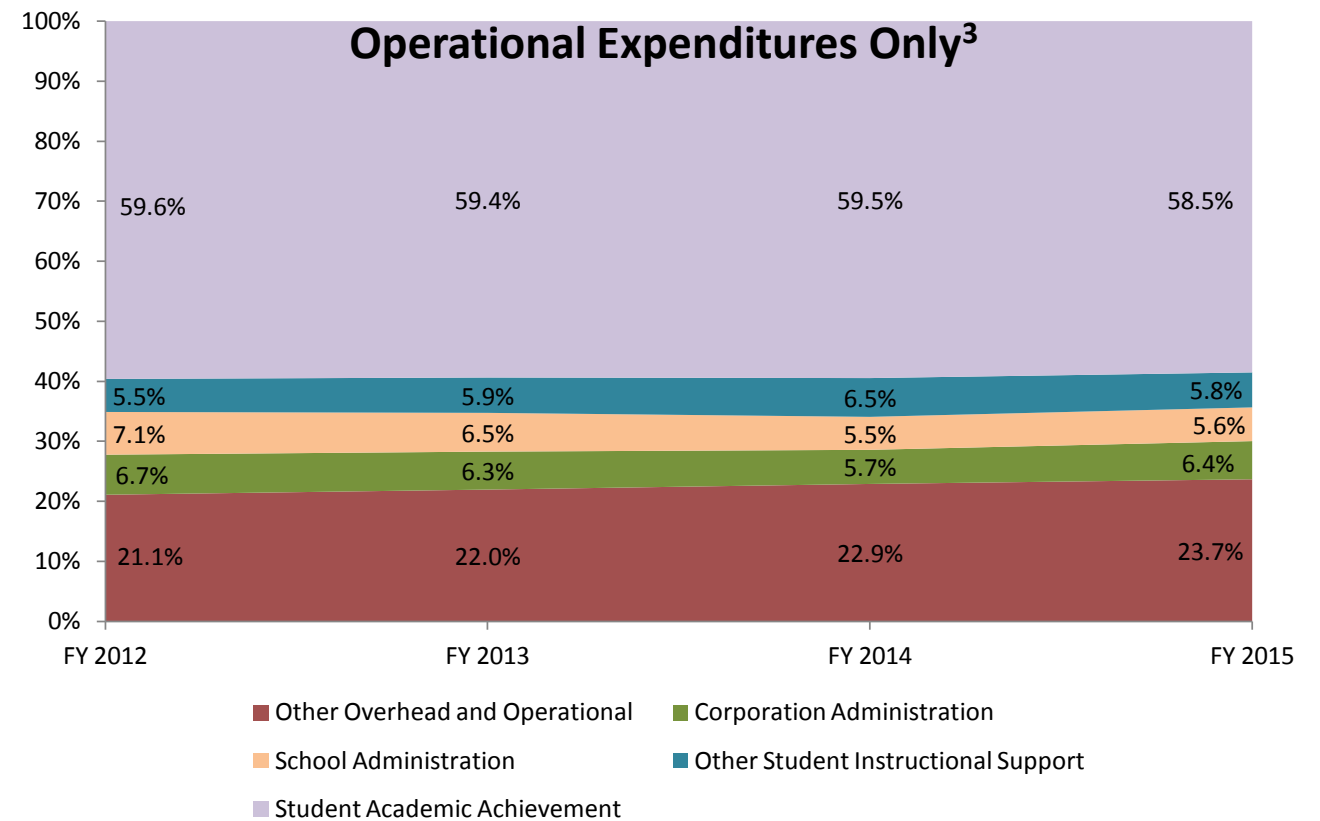
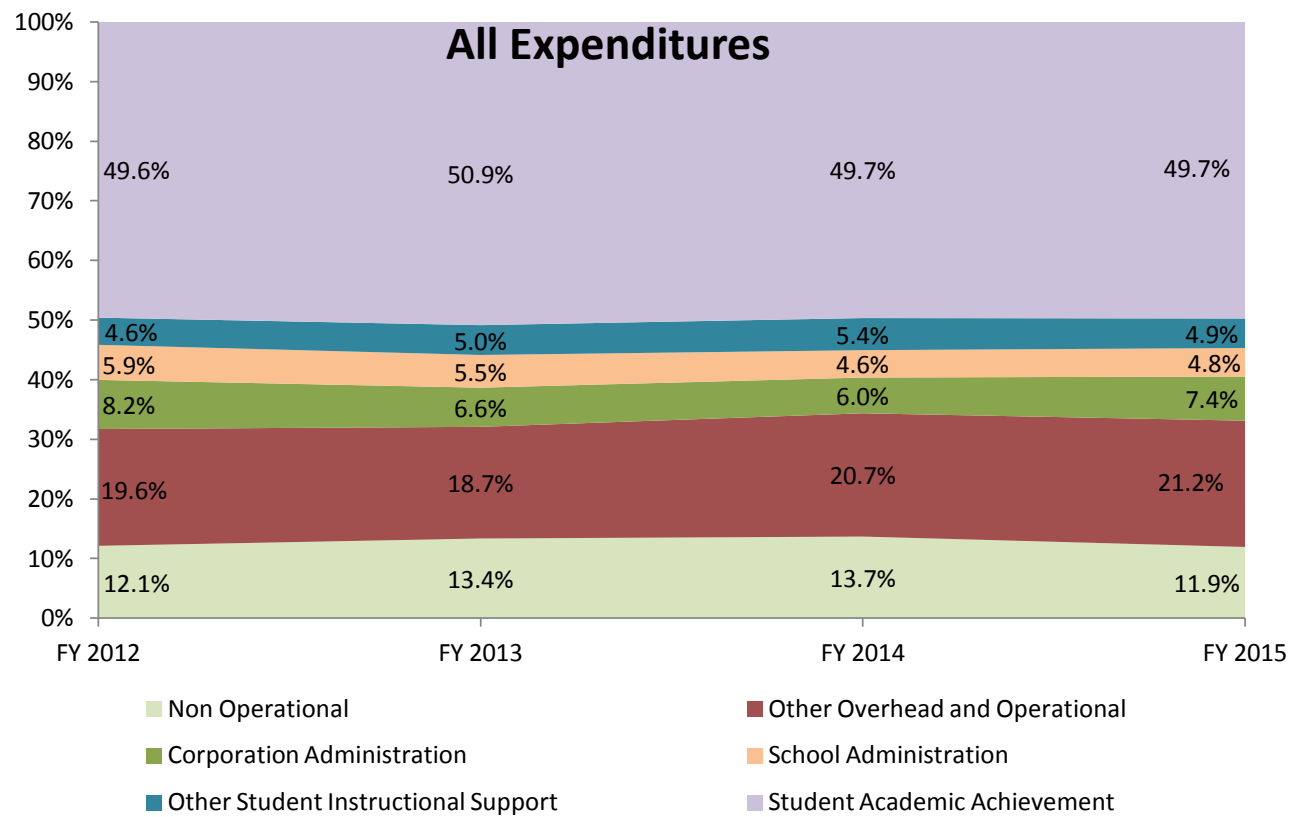


School Corporation Expenditures by Account
Biannual Financial Report Data
Smith-Green Community Schools (8625)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,261,255	57.0%	\$5,296,079	52.4%	\$6,039,015	49.6%	\$5,784,056	50.9%	\$5,496,860	49.7%	\$5,439,627	49.7%
Student Instructional Support	\$964,169	7.6%	\$1,056,293	10.5%	\$1,270,993	10.4%	\$1,192,631	10.5%	\$1,104,602	10.0%	\$1,064,107	9.7%
Total	\$8,225,423	64.5%	\$6,352,372	62.9%	\$7,310,008	60.0%	\$6,976,687	61.3%	\$6,601,462	59.6%	\$6,503,734	59.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,524,186	19.8%	\$2,700,580	26.7%	\$3,389,108	27.8%	\$2,877,270	25.3%	\$2,952,224	26.7%	\$3,126,691	28.6%
Non Operational	\$1,998,191	15.7%	\$1,047,671	10.4%	\$1,476,893	12.1%	\$1,518,708	13.4%	\$1,513,989	13.7%	\$1,305,571	11.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,522,376	35.5%	\$3,748,251	37.1%	\$4,866,000	40.0%	\$4,395,978	38.7%	\$4,466,214	40.4%	\$4,432,262	40.5%

Grand Total	\$12,747,800	\$10,100,624	\$12,176,008	\$11,372,665	\$11,067,676	\$10,935,996
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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
Biannual Financial Report Data
Smith-Green Community Schools (8625)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$15,371	\$39,142	\$196,979	\$191,631	1146.7%	389.6%	-2.7%
11100	Regular Programs	Elementary	\$1,564,446	\$1,914,044	\$1,732,820	\$1,678,749	7.3%	-12.3%	-3.1%
11200	Regular Programs	Middle/Junior High	\$593,195	\$777,180	\$587,450	\$580,445	-2.1%	-25.3%	-1.2%
11300	Regular Programs	High School	\$1,072,829	\$1,144,924	\$1,205,665	\$1,186,688	10.6%	3.6%	-1.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$70,233	\$89,687	\$90,745	NA	29.2%	1.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$29,726	\$38,461	\$36,792	\$37,104	24.8%	-3.5%	0.8%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$27,968	\$36,678	\$37,069	\$37,395	33.7%	2.0%	0.9%
11490	Regular Programs	Vocational Education - Industrial Education B	\$56,136	\$20,050	\$0	\$0	NA	NA	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$49,181	\$40,393	\$78,816	\$84,793	72.4%	109.9%	7.6%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$484	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$13,618	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$14,265	\$12,178	\$19,519	\$16,752	17.4%	37.6%	-14.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$63,740	\$34,009	\$0	\$200	-99.7%	-99.4%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$65,668	\$28,448	\$29,382	NA	-55.3%	3.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$35,863	\$96,916	\$97,849	NA	172.8%	1.0%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$7,736	\$0	\$0	NA	NA	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$484	\$0	\$0	NA	NA	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$518	\$0	NA	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$2,013	\$454	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$1,002	\$2,036	\$206	NA	-79.4%	-89.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$56,506	\$16,585	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$366,730	\$430,118	\$613,509	\$636,790	73.6%	48.0%	3.8%
12810	Special Programs	Special Education Preschool	\$31,695	\$38,986	\$50,017	\$57,307	80.8%	47.0%	14.6%
12900	Special Programs	Other Special Programs	\$126,722	\$3,503	\$2,674	\$3,656	-97.1%	4.4%	36.7%
14100	Summer School Programs	Elementary	\$16,949	\$0	\$2,987	\$2,270	-86.6%	NA	-24.0%
14200	Summer School Programs	Middle/Junior High School	\$4,783	\$2,752	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$29,037	\$4,605	\$5,228	\$8,659	-70.2%	88.0%	65.6%
15100	Enrichment Programs	Non-Credit	\$0	\$2,864	\$1,925	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$170	\$8,328	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$12,422	\$30,656	\$57,781	\$66,934	438.9%	118.3%	15.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$102,413	\$61,958	\$119,909	\$98,952	-3.4%	59.7%	-17.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$174,007	\$106,650	\$57,851	\$41,547	-76.1%	-61.0%	-28.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$5,128	\$8,007	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,912	\$0	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,162	\$23,026	\$33,112	\$43,630	73.4%	89.5%	31.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$5,563	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$92,091	\$104,682	\$159,947	\$164,483	78.6%	57.1%	2.8%
22230	Instruction	Library/Media Services - Audiovisual	\$3,400	\$135	\$3,671	\$1,145	-66.3%	751.1%	-68.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$93	\$1,345	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$387,863	\$54,003	\$135,780	\$168,086	-56.7%	211.3%	23.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$53,934	\$100	\$75	NA	-99.9%	-25.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$130,260	\$62,676	\$91,437	\$27,384	-79.0%	-56.3%	-70.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$13,773	\$554	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$34,243	\$47,764	\$86,769	NA	153.4%	81.7%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$5,930	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$183,830	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,272,984	\$5,296,079	\$5,496,860	\$5,439,627	3.2%	2.7%	-1.0%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$22,012	\$8,327	\$25,294	\$25,689	16.7%	208.5%	1.6%
21220	Students	Guidance Services - Counseling Services	\$172,087	\$183,986	\$233,386	\$238,482	38.6%	29.6%	2.2%
21340	Students	Health Services - Nurse Services	\$39,439	\$52,758	\$57,102	\$65,475	66.0%	24.1%	14.7%
21390	Students	Health Services - Other Health Services	\$0	\$135	\$0	\$0	NA	NA	NA

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

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21420 Students Psychological Services - Psychological Testing	\$1,012	\$35,048	\$47,410	\$42,062	4057.4%	20.0%	-11.3%
21430 Students Psychological Services - Psychological Counseling	\$0	\$4,377	\$9,729	\$9,550	NA	118.2%	-1.8%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$45,131	\$69,518	\$76,659	NA	69.9%	10.3%
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$13,184	\$5,498	\$6,552	NA	-50.3%	19.2%
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$109,303	\$112,351	\$4,875	NA	-95.5%	-95.7%
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$23,804	\$25,769	\$30,859	NA	29.6%	19.8%
21990 Students Other Support Services Students - Other Student Services	\$0	\$1,407	\$10,470	\$41,047	NA	2817.3%	292.1%
24100 School Administration Office of The Principal	\$490,180	\$539,411	\$427,604	\$434,075	-11.4%	-19.5%	1.5%
24900 School Administration Other Support Services - School Admin.	\$69,365	\$39,422	\$80,471	\$88,781	28.0%	125.2%	10.3%
Student Instructional Support Total	\$794,095	\$1,056,293	\$1,104,602	\$1,064,107	34.0%	0.7%	-3.7%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$26,777	\$14,751	\$11,880	\$11,858	-55.7%	-19.6%	-0.2%
23150 General Administration Board of Education - Legal Services	\$8,173	\$27,318	\$3,144	\$1,642	-79.9%	-94.0%	-47.8%
23160 General Administration Board of Education - Promotion Expenses	\$2,580	\$2,207	\$1,984	\$2,450	-5.0%	11.0%	23.5%
23210 General Administration Executive Administration - Office of The Superintendent	\$297,034	\$211,782	\$243,893	\$265,823	-10.5%	25.5%	9.0%
23220 General Administration Executive Administration - Community Relations	\$0	\$0	\$375	\$492	NA	NA	31.3%
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$153,286	\$191,750	\$193,511	NA	26.2%	0.9%
25150 Central Services Fiscal Services - Payroll Services	\$92,259	\$0	\$0	\$0	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$3,124	\$927	\$411	NA	-86.9%	-55.7%
25193 Central Services Fiscal Services - Other - Printed Forms	\$644	\$864	\$1,869	\$1,339	108.0%	55.0%	-28.4%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$394	\$1,930	\$1,032	\$1,077	173.6%	-44.2%	4.4%
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$0	\$583	\$333	NA	NA	-42.9%
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$36	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$730	\$129	\$1,511	\$2,243	207.3%	1638.8%	48.4%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$59,553	\$48,184	\$69,091	NA	16.0%	43.4%
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$225,765	\$156,389	\$259,751	NA	15.1%	66.1%
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$38	\$0	\$0	NA	NA	NA
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$21,994	\$0	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$53,480	\$32,052	\$64,528	\$65,039	21.6%	102.9%	0.8%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$741,077	\$807,374	\$808,017	\$816,225	10.1%	1.1%	1.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$56,611	\$69,821	\$66,127	\$62,973	11.2%	-9.8%	-4.8%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$44,543	\$22,816	\$95,563	\$99,377	123.1%	335.6%	4.0%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,140	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$119,828	\$79,018	\$103,880	\$142,479	18.9%	80.3%	37.2%
27010 Student Transportation Service Area Direction	\$0	\$25,349	\$99,204	\$101,393	NA	300.0%	2.2%
27100 Student Transportation Vehicle Operation	\$238,820	\$264,416	\$285,995	\$272,198	14.0%	2.9%	-4.8%
27300 Student Transportation Vehicle Servicing and Maintenance	\$136,062	\$99,334	\$105,945	\$131,258	-3.5%	32.1%	23.9%
27400 Student Transportation Purchase of School Buses	\$72,036	\$176,109	\$104,883	\$106,214	47.4%	-39.7%	1.3%
27500 Student Transportation Insurance on Buses	\$20,392	\$15,619	\$20,771	\$18,513	-9.2%	18.5%	-10.9%
27700 Student Transportation Contracted Transportation Services	\$0	\$276	\$0	\$0	NA	NA	NA
27910 Student Transportation Bus Driver Training	\$0	\$0	\$880	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$0	\$10,282	\$42,546	\$21,286	NA	107.0%	-50.0%
31200 Food Services Operations Food Preparation and Dispensing	\$156,628	\$191,673	\$301,330	\$267,638	70.9%	39.6%	-11.2%
31400 Food Services Operations Food Purchases	\$177,665	\$182,865	\$188,148	\$212,048	19.4%	16.0%	12.7%
31900 Food Services Operations Other Food Services	\$29,562	\$837	\$851	\$30	-99.9%	-96.4%	-96.5%
Overhead and Operational Total	\$2,276,436	\$2,700,580	\$2,952,224	\$3,126,691	37.4%	15.8%	5.9%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$0	\$199	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$109,766	\$113,038	\$186,809	\$188,024	71.3%	66.3%	0.7%
33990 Other Community Services Other	\$0	\$301	\$0	\$0	NA	NA	NA

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

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change					
					2006 to 2015	2009 to 2015	2014 to 2015			
41000 Category not Specified Land Acquisition and Development	\$0	\$57,518	\$0	\$0	NA	NA	NA			
43000 Category not Specified Professional Services	\$16,184	\$830	\$2,847	\$13,640	-15.7%	1543.3%	379.1%			
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$683,780	\$190,294	\$107,086	\$106,767	-84.4%	-43.9%	-0.3%			
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$1,544	\$0	\$0	\$0	NA	NA	NA			
45400 Building Acq., Const. and Impr. Sports Facilities	\$5,600	\$0	\$0	\$0	NA	NA	NA			
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$216,077	\$107,014	\$174,693	\$106,991	-50.5%	0.0%	-38.8%			
49000 Category not Specified Other Facilities Acq. and Construction	\$27,534	\$2,488	\$14,354	\$3,166	-88.5%	27.3%	-77.9%			
51100 Principal on Debt Bonds	\$134,680	\$220,967	\$235,000	\$115,000	-14.6%	-48.0%	-51.1%			
51400 Principal on Debt School Bus Loans	\$4,270	\$0	\$0	\$0	NA	NA	NA			
52100 Interest on Debt Bonds	\$0	\$39,039	\$31,038	\$20,206	NA	-48.2%	-34.9%			
52200 Interest on Debt Temporary Loans	\$26,138	\$18,423	\$0	\$0	NA	NA	NA			
52400 Interest on Debt School Bus Loans	\$129	\$0	\$0	\$0	NA	NA	NA			
53100 Lease Rental Buildings-Principal	\$399,520	\$0	\$330,000	\$330,000	-17.4%	NA	0.0%			
53150 Lease Rental Buildings-Interest	\$0	\$0	\$150,500	\$149,000	NA	NA	-1.0%			
54200 Advancements and Obligations Common School Fund - Principal	\$350,559	\$252,546	\$214,628	\$214,628	-38.8%	-15.0%	0.0%			
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$44,714	\$66,535	\$57,950	NA	29.6%	-12.9%			
60700 Category not Specified Scholarships	\$500	\$500	\$500	\$0	NA	NA	NA			
Non Operational Total				\$1,976,280	\$1,047,671	\$1,513,989	\$1,305,571	-33.9%	24.6%	-13.8%
Prorated by Fund										
26491 NA PERF - Academic Achievement	\$54,670	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Instructional Support	\$10,995	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Overhead and Operational	\$37,661	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Non Operational	\$1,419	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Academic Achievement	\$316,541	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Instructional Support	\$62,690	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Overhead and Operational	\$89,959	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Non Operational	\$8,769	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Academic Achievement	\$395,084	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Instructional Support	\$81,851	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Overhead and Operational	\$105,739	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Non Operational	\$9,738	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Academic Achievement	\$238	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Instructional Support	\$49	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Overhead and Operational	\$42	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Non Operational	\$8	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,221,737	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Instructional Support	\$14,489	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$14,350	\$0	\$0	\$0	NA	NA	NA			
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,976	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total				\$2,428,005	\$0	\$0	\$0	NA	NA	NA