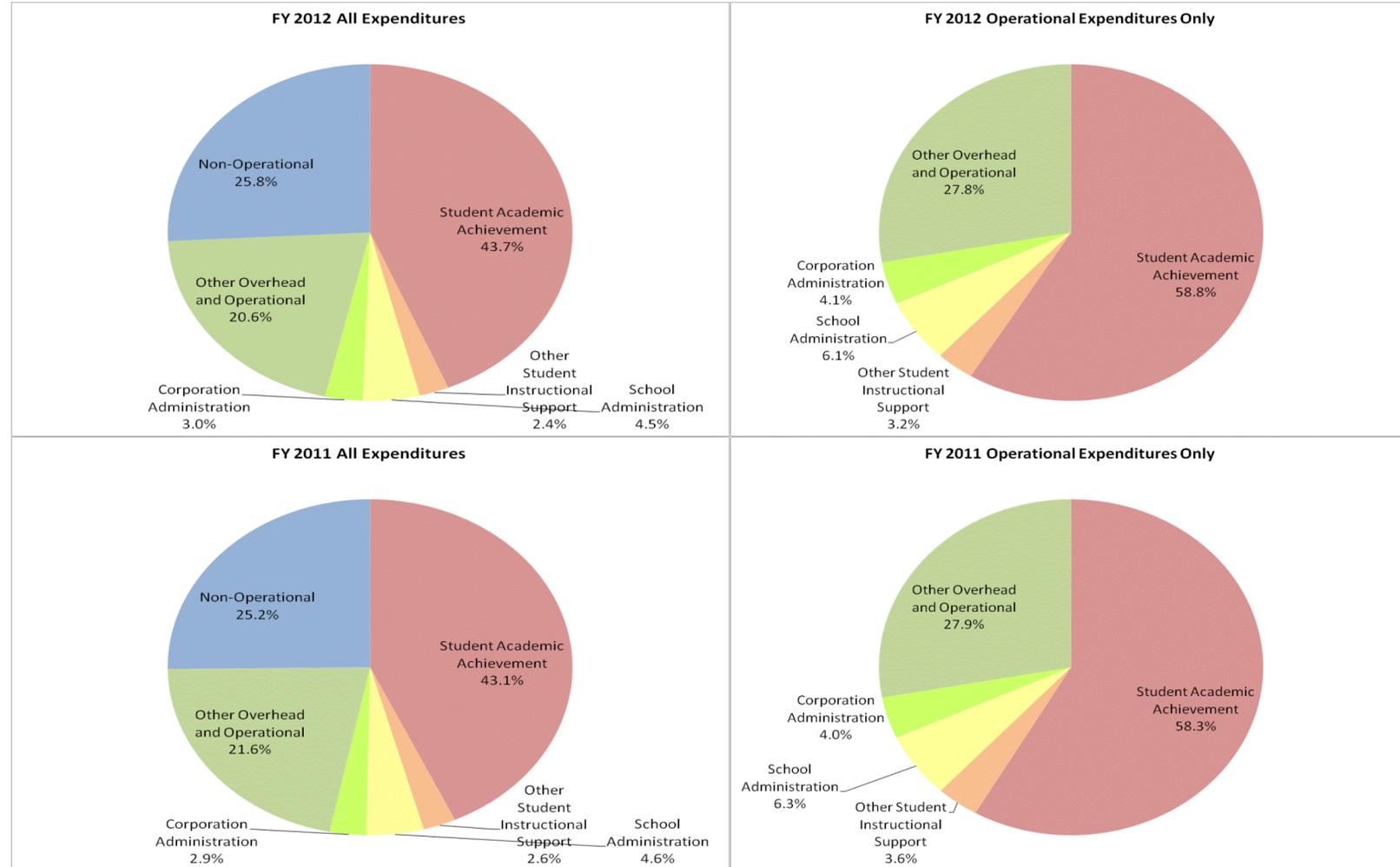


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**South Montgomery Com Sch Corp (5845)**

South Montgomery Com Sch Corp (5845)

| 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   | \$9,677,286         | 34.7% | \$9,626,709         | 42.3% | \$9,145,496         | 43.1% | \$9,189,696         | 43.7% |
| Student Instructional Support  | \$1,316,922         | 4.7%  | \$1,448,836         | 6.4%  | \$1,527,380         | 7.2%  | \$1,451,873         | 6.9%  |
| Overhead and Operational       | \$6,099,170         | 21.9% | \$5,674,951         | 24.9% | \$5,203,130         | 24.5% | \$4,967,217         | 23.6% |
| Nonoperational                 | \$10,787,715        | 38.7% | \$6,004,495         | 26.4% | \$5,338,871         | 25.2% | \$5,431,562         | 25.8% |
| <b>Grand Total</b>             | <b>\$27,881,094</b> |       | <b>\$22,754,992</b> |       | <b>\$21,214,876</b> |       | <b>\$21,040,349</b> |       |

|   | FY 2006      | FY 2009      | FY 2011      | FY 2012      |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>39.4%</b> | <b>48.7%</b> | <b>50.3%</b> | <b>50.6%</b> |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**South Montgomery Com Sch Corp (5845)**

| Student Instructional Category             | Account   | FY 2006            | FY 2009            | FY 2011            | FY 2012            | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|---|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                       |                       |                             |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$160,847          | \$258,751          | \$262,498          |                       | 63%                   | 1%                          |
|  | 11100 Regular Programs; Elementary  | \$3,413,518        | \$3,667,300        | \$3,353,290        | \$3,123,961        | -8%                   | -15%                  | -7%                         |
|  | 11200 Regular Programs; Middle/Junior High  | \$929,861          | \$1,068,128        | \$823,821          | \$709,652          | -24%                  | -34%                  | -14%                        |
|  | 11300 Regular Programs; High School   | \$1,748,861        | \$2,065,072        | \$1,972,454        | \$1,844,259        | 5%                    | -11%                  | -6%                         |
|  | 11350 Regular Programs; High School; Academic Honors Diploma                              | \$34,104           | \$37,353           | \$12,181           | \$29,349           | -14%                  | -21%                  | 141%                        |
|  | 11410 Vocational Education; Agriculture A   | \$114,974          | \$151,001          | \$149,004          | \$128,477          | 12%                   | -15%                  | -14%                        |
|  | 11450 Vocational Education; Consumer and Homemaking                                       | \$141,011          | \$178,317          | \$166,811          | \$149,084          | 6%                    | -16%                  | -11%                        |
|  | 11470 Vocational Education; Business Education  | \$103,138          | \$112,367          | \$126,608          | \$116,260          | 13%                   | 3%                    | -8%                         |
|  | 11480 Vocational Education; Industrial Education A  | \$140,020          | \$110,346          | \$110,064          | \$88,748           | -37%                  | -20%                  | -19%                        |
|  | 11520 Vocational Education; Area School Participation                                     | \$52,213           | \$78,511           | \$128,298          | \$126,662          | 143%                  | 61%                   | -1%                         |
|  | 11590 Other Vocational Education Programs   | \$24,908           | \$67,517           | \$65,096           | \$63,587           | 155%                  | -6%                   | -2%                         |
|  | 11610 Regular Programs; Alternative Education Programs; Elementary                        | \$0                | \$0                | \$158,262          | \$0                |                       |                       | -100%                       |
|  | 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School         | \$0                | \$0                | \$97,029           | \$32,283           |                       |                       | -67%                        |
|  | 11630 Regular Programs; Alternative Education Programs; High School                       | \$0                | \$62,892           | \$50,831           | \$64,613           |                       | 3%                    | 27%                         |
|  | 11910 Other Regular Programs; Competency Testing  | \$3,196            | \$17,700           | \$15,380           | \$3,258            | 2%                    | -82%                  | -79%                        |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$4,869            | \$38,905           | \$21,515           | \$54,919           | > 500%                | 41%                   | 155%                        |
|  | 12150 Gifted And Talented; High Ability Student Programs                                  | \$0                | \$11,593           | \$4,467            | \$0                |                       | -100%                 | -100%                       |
|  | 12210 Mental Disabilities; Mild Mental Disabilities                                       | \$16,141           | \$18,322           | \$2,443            | \$1,271            | -92%                  | -93%                  | -48%                        |
|  | 12220 Mental Disabilities; Moderate Mental Disabilities                                   | \$0                | \$5,059            | \$100              | \$0                |                       | -100%                 | -100%                       |
|  | 12330 Physical Impairment; Visual Impairment  | \$0                | \$0                | \$100              | \$0                |                       |                       | -100%                       |
|  | 12350 Physical Impairment; Homebound  | \$3,841            | \$22,366           | \$12,399           | \$13,904           | 262%                  | -38%                  | 12%                         |
|  | 12420 Emotional Disabilities; Emotional Disabilities; All Others                          | \$27,311           | \$116,777          | \$34,476           | \$35,484           | 30%                   | -70%                  | 3%                          |
|  | 12510 Culturally Different; Communication Disorders                                       | \$155,412          | \$210,993          | \$222,011          | \$158,816          | 2%                    | -25%                  | -28%                        |
|  | 12520 Culturally Different; Compensatory  | \$0                | \$1,042            | \$0                | \$0                |                       | -100%                 |                             |
|  | 12610 Learning Disability   | \$170,710          | \$508,432          | \$808,319          | \$895,395          | 425%                  | 76%                   | 11%                         |
|  | 12810 Special Education Preschool   | \$20,282           | \$83,720           | \$93,933           | \$85,268           | 320%                  | 2%                    | -9%                         |
|  | 12900 Other Special Programs  | \$403              | \$9,471            | \$305              | \$4,413            | > 500%                | -53%                  | > 500%                      |
|  | 14200 Summer School Programs; Middle/Junior High School                                   | \$27               | \$0                | \$0                | \$9                | -66%                  |                       |                             |
|  | 14300 Summer School Programs; High School   | \$16,275           | \$12,819           | \$7,650            | \$3,565            | -78%                  | -72%                  | -53%                        |
|  | 16100 Remediation Testing   | \$25,756           | \$61,041           | \$2,796            | \$3,416            | -87%                  | -94%                  | 22%                         |
|  | 16200 Preventive Remediation  | \$44,404           | \$24,515           | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$366,711          | \$242,735          | \$205,454          | \$268,203          | -27%                  | 10%                   | 31%                         |
|  | 17900 Payments to Other Governmental Units Within State; Other                            | \$0                | \$0                | \$20,000           | \$381,926          |                       |                       | > 500%                      |
|  | 22110 Improvement of Instruction; Service Area Direction                                  | \$13,387           | \$7,077            | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                  | \$22,226           | \$10,525           | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 22130 Improvement of Instruction; Instructional Staff Training                            | \$3,333            | \$4,206            | \$3,897            | \$3,449            | 3%                    | -18%                  | -11%                        |
|  | 22190 Improvement of Instruction; Other Improvement of Instructional Services             | \$600              | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 22220 Library/Media Services; School Library  | \$132,868          | \$159,150          | \$144,081          | \$156,331          | 18%                   | -2%                   | 9%                          |
|  | 22230 Library/Media Services; Audiovisual   | \$1,332            | \$10,605           | \$7,105            | \$5,312            | 299%                  | -50%                  | -25%                        |
|  | 22240 Library/Media Services; Educational Television                                      | \$3,460            | \$1,749            | \$450              | \$491              | -86%                  | -72%                  | 9%                          |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                      | \$17,835           | \$22,283           | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 22290 Library/Media Services; Other Educational Media Services                            | \$14,478           | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 22360 Instruction, Related Technology; Network Support                                    | \$223,934          | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 22900 Other Support Service, Instructional Staff  | \$0                | \$5,634            | \$6,638            | \$2,712            |                       | -52%                  | -59%                        |
|  | 25510 Textbooks for Rent or Resale; Direction of Rental Service                           | \$2,978            | \$5,307            | \$3,014            | \$2,785            | -6%                   | -48%                  | -8%                         |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                     | \$172,864          | \$190,763          | \$33,559           | \$319,005          | 85%                   | 67%                   | > 500%                      |
|  | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                         | \$22,958           | \$63,401           | \$21,081           | \$50,072           | 118%                  | -21%                  | 138%                        |
|  | 25570 Textbooks for Rent or Resale; Materials and Supplies                                | \$868              | \$871              | \$1,823            | \$257              | -70%                  | -70%                  | -86%                        |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$427,687          | \$0                | \$0                | \$0                |                       |                       |                             |
| <b>Student Academic Achievement Total</b>  |   | <b>\$8,618,754</b> | <b>\$9,626,709</b> | <b>\$9,145,496</b> | <b>\$9,189,696</b> | <b>7%</b>             | <b>-5%</b>            | <b>0%</b>                   |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                       |                       |                             |
|  | 21110 Attendance and Social Work Services; Service Area Direction                         | \$0                | \$0                | \$124,682          | \$77,758           |                       |                       | -38%                        |
|  | 21220 Guidance Services; Counseling Services  | \$223,104          | \$291,229          | \$302,836          | \$294,360          | 32%                   | 1%                    | -3%                         |
|  | 21320 Health Services; Medical Services   | \$3,000            | \$1,750            | \$3,500            | \$1,750            | -42%                  | 0%                    | -50%                        |
|  | 21340 Health Services; Nurse Services   | \$104,217          | \$122,448          | \$123,438          | \$123,320          | 18%                   | 1%                    | 0%                          |
|  | 24100 Office of The Principal   | \$782,260          | \$939,932          | \$956,702          | \$948,983          | 21%                   | 1%                    | -1%                         |
|  | 24900 Other Support Services, School Administration                                       | \$20,149           | \$93,477           | \$16,222           | \$5,702            | -72%                  | -94%                  | -65%                        |
| <b>Student Instructional Support Total</b> |   | <b>\$1,132,730</b> | <b>\$1,448,836</b> | <b>\$1,527,380</b> | <b>\$1,451,873</b> | <b>28%</b>            | <b>0%</b>             | <b>-5%</b>                  |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**South Montgomery Com Sch Corp (5845)**

| Student Instructional Category        | Account  | FY 2006             | FY 2009            | FY 2011            | FY 2012            | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|---------------------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| <b>Overhead and Operational</b>       |  |                     |                    |                    |                    |                          |                          |                                |
|                                       | 23110 Board of Education; Service Area Direction   | \$31,720            | \$24,069           | \$24,884           | \$22,180           | -30%                     | -8%                      | -11%                           |
|                                       | 23150 Board of Education; Legal Services   | \$2,038             | \$1,000            | \$2,336            | \$1,029            | -49%                     | 3%                       | -56%                           |
|                                       | 23210 Executive Administration; Office of The Superintendent                                 | \$132,429           | \$169,166          | \$174,714          | \$189,470          | 43%                      | 12%                      | 8%                             |
|                                       | 23230 Executive Administration; Staff Relations and Negotiations                             | \$0                 | \$0                | \$0                | \$668              |                          |                          |                                |
|                                       | 23290 Executive Administration; Other Executive Administration Services                      | \$0                 | \$934              | \$3,507            | \$1,930            |                          | 107%                     | -45%                           |
|                                       | 25110 Fiscal Services; Office of The Business Manager  | \$36,438            | \$53,293           | \$51,338           | \$53,459           | 47%                      | 0%                       | 4%                             |
|                                       | 25120 Fiscal Services; Service Area Direction  | \$1,205             | \$630              | \$0                | \$0                | -100%                    | -100%                    |                                |
|                                       | 25150 Fiscal Services; Payroll Services  | \$38,091            | \$47,125           | \$46,768           | \$47,650           | 25%                      | 1%                       | 2%                             |
|                                       | 25191 Other Fiscal Services; Refund of Revenue   | \$0                 | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 25195 Other Fiscal Services; Bank Account Service Charge                                     | \$0                 | \$1,180            | \$1,910            | \$1,858            |                          | 58%                      | -3%                            |
|                                       | 25199 Other Fiscal Services; Other   | \$12,230            | \$622,157          | \$64,531           | \$52,463           | 329%                     | -92%                     | -19%                           |
|                                       | 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction             | \$0                 | \$13,418           | \$990              | \$1,185            |                          | -91%                     | 20%                            |
|                                       | 25810 Administrative Technology Services; Technology Services Supervision And Administr      | \$0                 | \$249,016          | \$248,862          | \$263,649          |                          | 6%                       | 6%                             |
|                                       | 26100 Operation and Maintenance of Plant Services; Service Area Direction                    | \$0                 | \$0                | \$125,274          | \$170,387          |                          |                          | 36%                            |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$1,285,346         | \$1,581,675        | \$1,522,645        | \$1,381,534        | 7%                       | -13%                     | -9%                            |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$58,182            | \$76,829           | \$51,905           | \$51,899           | -11%                     | -32%                     | 0%                             |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$216,114           | \$52,794           | \$109,648          | \$266,824          | 23%                      | 405%                     | 143%                           |
|                                       | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds  | \$478               | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26499 2007 Account Code - Other  | \$2,029,101         | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$109,723           | \$78,919           | \$123,596          | \$118,892          | 8%                       | 51%                      | -4%                            |
|                                       | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla    | \$0                 | \$0                | \$0                | \$360              |                          |                          |                                |
|                                       | 27010 Student Transportation; Service Area Direction   | \$38,285            | \$15,541           | \$23,633           | \$21,277           | -44%                     | 37%                      | -10%                           |
|                                       | 27100 Student Transportation; Vehicle Operation  | \$317,977           | \$372,895          | \$383,269          | \$372,140          | 17%                      | 0%                       | -3%                            |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$135,581           | \$166,765          | \$206,719          | \$232,771          | 72%                      | 40%                      | 13%                            |
|                                       | 27400 Student Transportation; Purchase of School Buses                                       | \$61,383            | \$134,922          | \$247,069          | \$0                | -100%                    | -100%                    | -100%                          |
|                                       | 27500 Student Transportation; Insurance on Buses   | \$0                 | \$54,978           | \$18,720           | \$48,898           |                          | -11%                     | 161%                           |
|                                       | 27700 Student Transportation; Contracted Transportation Services                             | \$645,014           | \$929,279          | \$934,749          | \$780,200          | 21%                      | -16%                     | -17%                           |
|                                       | 27900 Student Transportation; Other Student Transportation Services                          | \$62,502            | \$75,271           | \$42,918           | \$96,857           | 55%                      | 29%                      | 126%                           |
|                                       | 27910 Student Transportation; Bus Driver Training  | \$175               | \$0                | \$1,295            | \$1,508            | > 500%                   |                          | 16%                            |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$288,240           | \$341,466          | \$310,877          | \$279,645          | -3%                      | -18%                     | -10%                           |
|                                       | 31400 Food Services Operations; Food Purchases   | \$344,255           | \$472,814          | \$404,774          | \$430,348          | 25%                      | -9%                      | 6%                             |
|                                       | 31900 Other Food Services  | \$12,337            | \$138,817          | \$76,199           | \$78,137           | > 500%                   | -44%                     | 3%                             |
| <b>Overhead and Operational Total</b> |  | <b>\$5,858,843</b>  | <b>\$5,674,951</b> | <b>\$5,203,130</b> | <b>\$4,967,217</b> | <b>-15%</b>              | <b>-12%</b>              | <b>-5%</b>                     |
| <b>Nonoperational</b>                 |  |                     |                    |                    |                    |                          |                          |                                |
|                                       | 33100 Community Service Operations; Direction of Community Services                          | \$0                 | \$356              | \$0                | \$0                |                          | -100%                    |                                |
|                                       | 33400 Athletic Coaches   | \$132,761           | \$195,148          | \$163,915          | \$181,928          | 37%                      | -7%                      | 11%                            |
|                                       | 33990 Other Community Services; Other  | \$1,903             | \$250              | \$0                | \$0                | -100%                    | -100%                    |                                |
|                                       | 40100 Facilities Acquisition and Construction; Service Area Direction                        | \$0                 | \$0                | \$20               | \$59               |                          |                          | 197%                           |
|                                       | 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$7,733             | \$6,360            | \$0                | \$0                | -100%                    | -100%                    |                                |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                         | \$68,115            | \$94,751           | \$85,074           | \$134,997          | 98%                      | 42%                      | 59%                            |
|                                       | 44000 Facilities Acquisition and Construction; Educational Specifications Development        | \$0                 | \$2,150            | \$0                | \$0                |                          | -100%                    |                                |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$6,192,636         | \$1,026,446        | \$195,384          | \$177,867          | -97%                     | -83%                     | -9%                            |
|                                       | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees            | \$57,445            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                       | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$24,849            | \$13,341           | \$27,482           | \$45,346           | 82%                      | 240%                     | 65%                            |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$80,267            | \$104,772          | \$57,692           | \$58,861           | -27%                     | -44%                     | 2%                             |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$426,140           | \$161,463          | \$352,115          | \$294,922          | -31%                     | 83%                      | -16%                           |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$89,731            | \$195,589          | \$93,359           | \$53,703           | -40%                     | -73%                     | -42%                           |
|                                       | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App     | \$154,581           | \$310,013          | \$312,794          | \$252,889          | 64%                      | -18%                     | -19%                           |
|                                       | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$33,107            | \$65,048           | \$0                | \$0                | -100%                    | -100%                    |                                |
|                                       | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr     | \$0                 | \$0                | \$0                | \$60,391           |                          |                          |                                |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$3,465,814         | \$3,785,600        | \$4,029,500        | \$2,859,308        | -17%                     | -24%                     | -29%                           |
|                                       | 53150 Debt Services; Lease Rental; Buildings ; Interest                                      | \$0                 | \$0                | \$0                | \$1,311,292        |                          |                          |                                |
|                                       | 54100 Veterans' Memorial Fund; Principal   | \$1,313             | \$2,820            | \$1,515            | \$0                | -100%                    | -100%                    | -100%                          |
|                                       | 54200 Common School Fund; Principal  | \$20,934            | \$40,389           | \$20,021           | \$0                | -100%                    | -100%                    | -100%                          |
|                                       | 59100 Other Debt Services Obligations; Registrars Fee  | \$1,050             | \$0                | \$0                | \$0                | -100%                    |                          |                                |
| <b>Nonoperational Total</b>           |  | <b>\$10,758,378</b> | <b>\$6,004,495</b> | <b>\$5,338,871</b> | <b>\$5,431,562</b> | <b>-50%</b>              | <b>-10%</b>              | <b>2%</b>                      |
| <b>Prorated By Fund</b>               |  |                     |                    |                    |                    |                          |                          |                                |
|                                       | 26492 2007 Account Code - Social Security  | \$715,088           | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26493 2007 Account Code - Workmen's Compensation   | \$3,180             | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26494 2007 Account Code - Group Insurance  | \$676,187           | \$0                | \$0                | \$0                |                          |                          |                                |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**South Montgomery Com Sch Corp (5845)**

| Student Instructional Category | Account  | FY 2006            | FY 2009    | FY 2011    | FY 2012    | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--------------------------------|--|--------------------|------------|------------|------------|--------------------------|--------------------------|--------------------------------|
|                                | 26496 2007 Account Code - Unemployment Compensation        | \$1,201            | \$0        | \$0        | \$0        |                          |                          |                                |
|                                | 26498 2007 Account Code - Severance / Early Retirement Pay | \$116,732          | \$0        | \$0        | \$0        |                          |                          |                                |
| <b>Prorated By Fund Total</b>  |  | <b>\$1,512,388</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |                          |                          |                                |