

BIANNUAL FINANCIAL REPORT
Summary of Receipts and Expenditures by Fund
January 1 to June 30, 2007

Fund	Cash Balance January 1, 2007	DOE Cash Balance January 1, 2007	E R R	Receipts January 1, 2007 June 30, 2007	Receipt Exceptions and Plus Adjustment	Expenditures January 1, 2007 June 30, 2007	Expenditure Exceptions and Minus Adjustment	Cash Balance June 30, 2007	E R R
010	775,162.41	775,162.41		2,968,665.33	707,808.00	4,425,728.29	0.00	25,907.45	
020	402,412.93	402,412.93		31,622.39	0.00	364,868.62	44,375.00	24,791.70	
025	76,461.28	76,461.28		11,497.77	94,390.00	98,494.89	0.00	83,854.16	
035	712,916.64	712,916.64		67,513.30	0.00	435,968.57	0.00	344,461.37	
041	54,877.23	54,877.23		25,616.10	206,185.00	221,532.75	0.00	65,145.58	
042	46,661.70	46,661.70		6,321.75	0.00	0.00	0.00	52,983.45	
060	20,094.19	20,094.19		24,150.17	0.00	21,406.73	0.00	22,837.63	
062	305,309.69	305,309.69		28,535.18	500,000.00	45,150.44	0.00	788,694.43	
080	-11,230.85	-11,230.85		242,425.58	0.00	237,804.94	0.00	-6,610.21	
090	18,053.23	18,053.23		36,279.97	0.00	67,543.62	0.00	-13,210.42	
185	411.18	411.18		937.50	0.00	0.00	0.00	1,348.68	
192	51.98	51.98		0.00	0.00	0.00	0.00	51.98	
201	2,969.82	2,969.82		0.00	0.00	0.00	0.00	2,969.82	
205	3,308.42	3,308.42		0.00	0.00	1,000.00	0.00	2,308.42	
206	356.16	356.16		0.00	0.00	0.00	0.00	356.16	
207	155.44	155.44		0.00	0.00	0.00	0.00	155.44	
209	5,800.00	5,800.00		0.00	0.00	0.00	0.00	5,800.00	
210	1,231.94	1,231.94		6,543.00	0.00	11,589.96	0.00	-3,815.02	
211	2,255.60	2,255.60		0.00	0.00	1,735.68	0.00	519.92	
212	665.00	665.00		0.00	0.00	0.00	0.00	665.00	
213	0.00	0.00		8,381.00	0.00	18,381.00	0.00	-10,000.00	
214	0.00	0.00		200.00	0.00	0.00	0.00	200.00	
271	65.15	65.15		0.00	0.00	0.00	0.00	65.15	
273	0.00	0.00		500.00	0.00	0.00	0.00	500.00	
289	2,506.86	2,506.86		0.00	0.00	2,227.29	0.00	279.57	
293	276.00	276.00		0.00	0.00	189.57	0.00	86.43	
294	1,094.51	1,094.51		0.00	0.00	0.00	0.00	1,094.51	
297	700.00	700.00		0.00	0.00	0.00	0.00	700.00	
298	43.10	43.10		0.00	0.00	0.00	0.00	43.10	

Fund	Cash Balance January 1, 2007	DOE Cash Balance January 1, 2007	E R R	Receipts January 1, 2007 June 30, 2007	Receipt Exceptions and Plus Adjustment	Expenditures January 1, 2007 June 30, 2007	Expenditure Exceptions and Minus Adjustment	Cash Balance June 30, 2007	E R R
299	67.00	67.00		1,309.00	0.00	1,006.88	0.00	369.12	
314	0.00	0.00		12,654.00	0.00	12,654.00	0.00	0.00	
371	39.09	39.09		0.00	0.00	0.00	0.00	39.09	
376	285.30	285.30		0.00	0.00	0.00	0.00	285.30	
413	18,614.40	18,614.40		66,000.00	0.00	81,654.74	0.00	2,959.66	
426	3,546.00	3,546.00		0.00	0.00	3,146.00	0.00	400.00	
525	-35,762.84	-35,762.84		142,081.05	0.00	107,617.23	0.00	-1,299.02	
526	-9,134.16	-9,134.16		28,719.97	0.00	152.70	0.00	19,433.11	
527	-11,203.15	-11,203.15		5,854.31	0.00	10,045.29	0.00	-15,394.13	
584	-4,698.00	-4,698.00		4,698.00	0.00	0.00	0.00	0.00	
585	0.00	0.00		1,000.00	0.00	5,359.00	0.00	-4,359.00	
682	7,142.07	7,142.07		17,899.00	0.00	36,573.54	0.00	-11,532.47	
683	1,790.00	1,790.00		0.00	0.00	0.00	0.00	1,790.00	
Total	2,393,295.32	2,393,295.32	0	3,739,404.37	1,508,383.00	6,211,831.73	44,375.00	1,384,875.96	0

NOTE: Receipt exceptions are receipts on account of interfund transfers, interfund loans, the sale of investments, and the receipt of monies for temporary loans. Expenditure exceptions are expenditures on account of interfund transfers, interfund loans, the purchase of investments, and the repayment of temporary loans

BIANNUAL FINANCIAL REPORT
Statement of Investments
January 1 to June 30, 2007

Fund	Corporation Investment Balance January 1, 2007	DOE Investment Balance January 1, 2007	E R R	Plus or Minus Adjustments	Sale of Investments January 1, 2007 June 30, 2007	Purchase of Investments January 1, 2007 June 30, 2007	Investments Outstanding June 30, 2007
062	500,000.00	500,000.00		0.00	500,000.00	0.00	0.00
Total	500,000.00	500,000.00	0	0.00	500,000.00	0.00	0.00

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Statement of Obligations
January 1 to June 30, 2007

BONDS AND OTHER INDEBTEDNESS	Account	Principal Outstanding January 1, 2007 (901)	E R R	Principal Created During 6 Months (902)	Total Principal (903)	E R R	Principal Paid During 6 Months (904)	Principal Outstanding June 30, 2007 (905)	E R R	Interest Debt June 30, 2007 (906)
Temporary Loans	96001	0.00		964,008.00	964,008.00		0.00	964,008.00		18,405.38
Holding Company-Public & Priv	96005	375,000.00		0.00	375,000.00		185,000.00	190,000.00		5,225.00
Common School Loans	96007	3,112,106.07		-0.12	3,112,105.95		107,314.00	3,004,791.95		871,389.70
Retirement/Severance Bonds	96011	1,830,000.00		0.00	1,830,000.00		50,000.00	1,780,000.00		467,811.00
Total		5,317,106.07	0	964,007.88	6,281,113.95	0	342,314.00	5,938,799.95	0	1,362,831.08

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Descriptive Listing by Fund and Account
January 1 to June 30, 2007
report for
8625 Smith-Green Community Schools

010 General Fund	
1000 REVENUE FROM LOCAL SOURCES	
1100 TAXES	
1110 Local Property Tax	\$ 71,647.95
1125 Financial Institutions Tax	3,619.00
1151 Commercial Vehicle Excise Tax	6,702.27
1160 Local Option Property Tax Replacement	51,512.43
1300 TUITION	
1310 REGULAR TRANSFER TUITION FROM	
1311 Pupils or Parents	3,692.90
1330 SUMMER SCHOOL FROM	
1331 Pupils or Parents	21,600.00
1500 EARNINGS ON INVESTMENTS	
1510 Interest on Investments	34,611.63
1900 OTHER REVENUE FROM LOCAL SOURCES	
1910 Rent of Property	2,311.91
1960 Fees-Student and Adult	21,447.74
TOTAL LOCAL SOURCES	217,145.83
2000 REVENUE FROM INTERMEDIATE SOURCES	
2200 REVENUE IN LIEU OF TAXES	
2210 Congressional Interest	41.76
TOTAL INTERMEDIATE SOURCES	41.76
3000 REVENUE FROM STATE SOURCES	
3100 GRANTS-IN-AID (UNRESTRICTED)	
3110 MINIMUM FOUNDATION PROGRAM	
3111 Basic Grant	2,518,362.68
3113 Common School Funds Withheld	169,556.12
3199 Extended Summer Learning Program	13,620.16
3200 GRANTS-IN-AID (RESTRICTED)	
3221 Full-Day Kindergarten	6,880.56
3280 Focused Learn Experience (FLEX)	18,034.62
3282 Begin Teach Internship Prog	2,640.00
TOTAL STATE SOURCES	2,729,094.14
6000 LOANS	
6100 Temporary	707,808.00 *
TOTAL LOANS	707,808.00
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS	
7900 Other (Specify)	22,383.60
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS	22,383.60
Total of Receipt Accounts	\$ 2,968,665.33
Total of Receipt Exceptions *	\$ 707,808.00
Grand Total All Receipts	\$ 3,676,473.33
10000 INSTRUCTION	
11000 REGULAR PROGRAMS	
11050 Full Day Kindergarten	16,699.08

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11100 Elementary	906,739.45
11200 Middle/Junior High	385,679.84
11300 High School	633,561.32
11400 VOCATIONAL EDUCATION	
11450 Consumer and Homemaking	19,098.17
11460 Occupational Home Economics	18,286.81
11490 Industrial Education B	36,656.26
11510 Cooperative Education	42,547.10
11630 High School	9,790.52
12000 SPECIAL PROGRAMS	
12100 Gifted and Talented	29,478.85
12510 Communication Handicapped	24,641.52
12600 LEARNING DISABILITY	
12620 Learning Disability - All Others	249,367.78
12900 Other Special Programs	6,315.00
14000 SUMMER SCHOOL PROGRAMS	
14100 Elementary	6,645.79
14200 Middle/Junior High School	4,516.50
14300 High School	2,581.85
16000 REMEDIATION	
16100 Remediation	10,851.09
16200 Preventive Remediation	2,467.25
TOTAL INSTRUCTION	2,405,924.18
20000 SUPPORT SERVICES	
21000 SUPPORT SERVICES - PUPILS	
21100 ATTENDANCE AND SOCIAL WORK SERVICES	
21120 Attendance Services	14,925.85
21200 GUIDANCE SERVICES	
21220 Counseling Services	111,195.91
21300 HEALTH SERVICES	
21340 Nurse Services	25,818.35
21400 PSYCHOLOGICAL SERVICES	
21420 Psychological Testing	33,048.64
22000 SUPPORT SERVICES - INSTRUCTION STAFF	
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM	
22130 Instructional Staff Training Services	4,039.88
22200 EDUCATIONAL MEDIA SERVICES	
22220 School Library	38,442.66
22230 Audiovisual	773.38
23000 SUPPORT SERVICES - GENERAL ADMINISTRATION	
23100 GOVERNING BODY SERVICES	
23110 Service Area Direction	8,509.43
23150 Legal Services	12,525.83
23160 Promotion Expense	2,444.11
23200 EXECUTIVE ADMINISTRATION SERVICES	
23210 Office of the Superintendent	89,080.45
24000 SUPPORT SERVICES - SCHOOL ADMINISTRATION	
24100 Office of the Principal Services	287,076.32
24900 Other Support Services-School Admin	39,180.46
25000 SUPPORT SERVICES - BUSINESS	
25200 FISCAL SERVICES	

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25240 Payroll Services		53,655.59
25290 OTHER FISCAL SERVICES		
25291 Refund of Revenue		12.80
25295 NOW Account Service Charge		201.90
25400 OPERATIONS AND MAINTENANCE OF PLANT SERVICES		
25410 Service Area Direction		27,543.76
25420 Maintenance of Buildings		231,069.35
25430 Maintenance of Grounds		24,811.62
25470 Insurance (not buses)		42,128.00
25500 PUPIL TRANSPORTATION SERVICES		
25540 Vehicle Servicing and Maintenance		23,154.42
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26450 Health Services		830.00
26490 OTHER STAFF SERVICES		
26491 P.E.R.F.		67,900.93
26492 Social Security		260,674.00
26494 Group Insurance		252,893.41
26495 Official Bonds		540.00
26497 Teachers Retirement Fund		181,566.15
26498 Early Retirement and Severance Pay		101,834.51
26700 Technology Coordinator		2,143.53
TOTAL SUPPORT SERVICES		1,938,021.24
30000 COMMUNITY SERVICES		
34000 Athletic Coaches		77,029.07
TOTAL COMMUNITY SERVICES		77,029.07
40000 NONPROGRAMMED CHARGES		
41000 PAYMENTS TO OTHER GOV UNITS WITHIN STATE		
41400 Joint Services and Supply		4,753.80
TOTAL NONPROGRAMMED CHARGES		4,753.80
Total of Expenditure Accounts	\$	4,425,728.29
Grand Total All Expenditures	\$	4,425,728.29
020 Debt Service Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	16,206.22
1125 Financial Institutions Tax		818.50
1151 Commercial Vehicle Excise Tax		1,516.05
1160 Local Option Property Tax Replacement		13,081.62
TOTAL LOCAL SOURCES		31,622.39
Total of Receipt Accounts	\$	31,622.39
Grand Total All Receipts	\$	31,622.39
40000 NONPROGRAMMED CHARGES		
43000 INTERFUND TRANSFERS		
43100 Transfers from One Fund to Another		44,375.00 *
TOTAL NONPROGRAMMED CHARGES		44,375.00
50000 DEBT SERVICES		
53000 LEASE RENTAL		
53100 Buildings - Principal		195,312.50

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54000 ADVANCEMENTS AND OBLIGATIONS		
54200 Common School Fund		169,556.12
TOTAL DEBT SERVICES		364,868.62
Total of Expenditure Accounts	\$	364,868.62
Total of Expenditure Exceptions *	\$	44,375.00
Grand Total All Expenditures	\$	409,243.62
025 Retirement/Severance Bond Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	10,052.56
1125 Financial Institutions Tax		507.50
1151 Commercial Vehicle Excise Tax		937.71
TOTAL LOCAL SOURCES		11,497.77
6000 LOANS		
6100 Temporary		94,390.00 *
TOTAL LOANS		94,390.00
Total of Receipt Accounts	\$	11,497.77
Total of Receipt Exceptions *	\$	94,390.00
Grand Total All Receipts	\$	105,887.77
50000 DEBT SERVICES		
51000 PRINCIPAL OF DEBT		
51100 Bonds		98,494.89
TOTAL DEBT SERVICES		98,494.89
Total of Expenditure Accounts	\$	98,494.89
Grand Total All Expenditures	\$	98,494.89
035 Capital Projects Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	36,287.85
1125 Financial Institutions Tax		1,833.00
1151 Commercial Vehicle Excise Tax		3,394.40
1160 Local Option Property Tax Replacement		25,998.05
TOTAL LOCAL SOURCES		67,513.30
Total of Receipt Accounts	\$	67,513.30
Grand Total All Receipts	\$	67,513.30
20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25300 FACILITIES ACQUISITION AND CONSTRUCTION		
25330 Professional Services		5,160.00
25351 Build. Acquisition/Construct/Improve		72,472.31
25380 Purchase of Mobile or Fixed Equipment		60,314.86
25400 OPERATIONS AND MAINTENANCE OF PLANT SERVICES		
25420 Maintenance of Buildings		131,786.16
25440 Maintenance of Equipment		20,105.35
26000 SUPPORT SERVICES - CENTRAL		
26710 Technology Support and Maintenance		146,129.89
TOTAL SUPPORT SERVICES		435,968.57

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Total of Expenditure Accounts	\$	435,968.57
Grand Total All Expenditures	\$	435,968.57
041 Transportation Operating Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	13,857.50
1125 Financial Institutions Tax		700.00
1151 Commercial Vehicle Excise Tax		1,296.38
1160 Local Option Property Tax Replacement		9,762.22
TOTAL LOCAL SOURCES		25,616.10
6000 LOANS		
6100 Temporary		161,810.00 *
TOTAL LOANS		161,810.00
9000 Transfers From One Fund to Another		44,375.00 *
TOTAL INTERFUND TRANSFERS		44,375.00
Total of Receipt Accounts	\$	25,616.10
Total of Receipt Exceptions *	\$	206,185.00
Grand Total All Receipts	\$	231,801.10
20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25500 PUPIL TRANSPORTATION SERVICES		
25520 Vehicle Operation		152,745.46
25540 Vehicle Servicing and Maintenance		29,979.80
25560 Insurance on Buses		8,156.00
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26491 P.E.R.F.		11,903.23
26492 Social Security		11,778.44
26494 Group Insurance		6,969.82
TOTAL SUPPORT SERVICES		221,532.75
Total of Expenditure Accounts	\$	221,532.75
Grand Total All Expenditures	\$	221,532.75
042 Trans School Bus Replacement Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	3,405.66
1125 Financial Institutions Tax		172.00
1151 Commercial Vehicle Excise Tax		318.47
1160 Local Option Property Tax Replacement		2,425.62
TOTAL LOCAL SOURCES		6,321.75
Total of Receipt Accounts	\$	6,321.75
Grand Total All Receipts	\$	6,321.75
060 Special Education Preschool		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	211.39

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1125 Financial Institutions Tax		10.50
1151 Commercial Vehicle Excise Tax		19.72
1160 Local Option Property Tax Replacement		152.06
TOTAL LOCAL SOURCES		393.67
3000 REVENUE FROM STATE SOURCES		
3200 GRANTS-IN-AID (RESTRICTED)		
3284 Special Education Preschool		17,906.50
TOTAL STATE SOURCES		17,906.50
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS		
7900 Other (Specify)		5,850.00
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS		5,850.00
Total of Receipt Accounts	\$	24,150.17
Grand Total All Receipts	\$	24,150.17
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12810 Special Education Preschool		21,406.73
TOTAL INSTRUCTION		21,406.73
Total of Expenditure Accounts	\$	21,406.73
Grand Total All Expenditures	\$	21,406.73
062 Retirement/Severance Bond Fund		
1000 REVENUE FROM LOCAL SOURCES		
1500 EARNINGS ON INVESTMENTS		
1510 Interest on Investments	\$	28,535.18
TOTAL LOCAL SOURCES		28,535.18
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS		
7100 SALE OF PROPERTY		
7130 Securities		500,000.00 *
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS		500,000.00
Total of Receipt Accounts	\$	28,535.18
Total of Receipt Exceptions *	\$	500,000.00
Grand Total All Receipts	\$	528,535.18
20000 SUPPORT SERVICES		
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26494 Group Insurance		42,655.00
26498 Early Retirement and Severance Pay		2,495.44
TOTAL SUPPORT SERVICES		45,150.44
Total of Expenditure Accounts	\$	45,150.44
Grand Total All Expenditures	\$	45,150.44
080 School Lunch Fund		
1000 REVENUE FROM LOCAL SOURCES		
1600 FOOD SERVICES		
1611 Student Breakfast	\$	12,567.33
1612 Student Lunch		134,201.18
1614 Student Ala Cart		5,058.08
1621 Adult Breakfast		109.70

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1622 Adult Lunch		3,617.55
1624 Adult Ala Cart		382.05
1690 Other (Specify)		11,863.73
1900 OTHER REVENUE FROM LOCAL SOURCES		
1990 Other (Specify)		70.00
TOTAL LOCAL SOURCES		167,869.62
4000 REVENUE FROM FEDERAL SOURCES		
4200 GRANTS-IN-AID (UNRESTRICTED-THRU-STATE)		
4290 OTHER (SPECIFY)		
4291 School Lunch Reimbursement		67,274.13
4292 School Breakfast Reimbursment		5,693.59
TOTAL FEDERAL SOURCES		72,967.72
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS		
7300 REFUNDS		
7320 OVERPAYMENTS		
7329 Other Overpayments		1,588.24
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS		1,588.24
Total of Receipt Accounts	\$	242,425.58
Grand Total All Receipts	\$	242,425.58
20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25600 FOOD SERVICES		
25610 Service Area Direction		5,833.56
25620 Food Preparation and Dispensing		104,626.26
25630 Food Delivery		95.00
25640 Food Purchases		97,455.15
25690 Other Food Services		11,230.85
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26491 P.E.R.F.		8,423.21
26492 Social Security		7,824.11
26494 Group Insurance		2,316.80
TOTAL SUPPORT SERVICES		237,804.94
Total of Expenditure Accounts	\$	237,804.94
Grand Total All Expenditures	\$	237,804.94
090 Textbook Rental Fund		
1000 REVENUE FROM LOCAL SOURCES		
1700 PUPIL ACTIVITIES		
1740 TEXTBOOKS		
1741 Rentals	\$	20,330.52
1900 OTHER REVENUE FROM LOCAL SOURCES		
1999 Other Revenue/Local Sources		4,923.34
TOTAL LOCAL SOURCES		25,253.86
3000 REVENUE FROM STATE SOURCES		
3410 Textbooks Reimbursements		11,026.11
TOTAL STATE SOURCES		11,026.11
Total of Receipt Accounts	\$	36,279.97
Grand Total All Receipts	\$	36,279.97

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20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25200 FISCAL SERVICES		
25290 OTHER FISCAL SERVICES		
25291 Refund of Revenue		202.89
25800 TEXTBOOKS FOR RENT OR RESALE		
25820 Textbooks, Workbooks and Repairs		40,528.77
25840 Other Textbook Rental Services		26,811.96
TOTAL SUPPORT SERVICES		67,543.62
Total of Expenditure Accounts	\$	67,543.62
Grand Total All Expenditures	\$	67,543.62
185 Education License Plates		
2000 REVENUE FROM INTERMEDIATE SOURCES		
2100 GRANTS-IN-AID		
2121 Educ. License Plate Fees PL92-1996	\$	937.50
TOTAL INTERMEDIATE SOURCES		937.50
Total of Receipt Accounts	\$	937.50
Grand Total All Receipts	\$	937.50
205 Donations, Gifts and Trusts		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11300 High School	\$	1,000.00
TOTAL INSTRUCTION		1,000.00
Total of Expenditure Accounts	\$	1,000.00
Grand Total All Expenditures	\$	1,000.00
210 Instruction Support Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	6,543.00
TOTAL LOCAL SOURCES		6,543.00
Total of Receipt Accounts	\$	6,543.00
Grand Total All Receipts	\$	6,543.00
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		11,589.96
TOTAL INSTRUCTION		11,589.96
Total of Expenditure Accounts	\$	11,589.96
Grand Total All Expenditures	\$	11,589.96
211 Instruction Support Fund		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary	\$	1,735.68
TOTAL INSTRUCTION		1,735.68
Total of Expenditure Accounts	\$	1,735.68
Grand Total All Expenditures	\$	1,735.68

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213 Instruction Support Fund	
1000 REVENUE FROM LOCAL SOURCES	
1900 OTHER REVENUE FROM LOCAL SOURCES	
1920 Gifts, Donations and Bequests	\$ 8,381.00
TOTAL LOCAL SOURCES	8,381.00
Total of Receipt Accounts	\$ 8,381.00
Grand Total All Receipts	\$ 8,381.00
10000 INSTRUCTION	
11000 REGULAR PROGRAMS	
11100 Elementary	18,381.00
TOTAL INSTRUCTION	18,381.00
Total of Expenditure Accounts	\$ 18,381.00
Grand Total All Expenditures	\$ 18,381.00
214 Instruction Support Fund	
1000 REVENUE FROM LOCAL SOURCES	
1900 OTHER REVENUE FROM LOCAL SOURCES	
1920 Gifts, Donations and Bequests	\$ 200.00
TOTAL LOCAL SOURCES	200.00
Total of Receipt Accounts	\$ 200.00
Grand Total All Receipts	\$ 200.00
273 Scholarships and Awards Fund	
1000 REVENUE FROM LOCAL SOURCES	
1900 OTHER REVENUE FROM LOCAL SOURCES	
1920 Gifts, Donations and Bequests	\$ 500.00
TOTAL LOCAL SOURCES	500.00
Total of Receipt Accounts	\$ 500.00
Grand Total All Receipts	\$ 500.00
289 Construct/Remodel/Equip/Bldgs Fund	
20000 SUPPORT SERVICES	
25000 SUPPORT SERVICES - BUSINESS	
25300 FACILITIES ACQUISITION AND CONSTRUCTION	
25351 Build. Acquisition/Construct/Improve	\$ 2,227.29
TOTAL SUPPORT SERVICES	2,227.29
Total of Expenditure Accounts	\$ 2,227.29
Grand Total All Expenditures	\$ 2,227.29
293 Miscellaneous Programs	
10000 INSTRUCTION	
11000 REGULAR PROGRAMS	
11300 High School	\$ 189.57
TOTAL INSTRUCTION	189.57
Total of Expenditure Accounts	\$ 189.57
Grand Total All Expenditures	\$ 189.57
299 Miscellaneous Programs	
1000 REVENUE FROM LOCAL SOURCES	

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1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	1,309.00
TOTAL LOCAL SOURCES		1,309.00
Total of Receipt Accounts	\$	1,309.00
Grand Total All Receipts	\$	1,309.00
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		1,006.88
TOTAL INSTRUCTION		1,006.88
Total of Expenditure Accounts	\$	1,006.88
Grand Total All Expenditures	\$	1,006.88
314 Teacher Quality Improvement Program		
3000 REVENUE FROM STATE SOURCES		
3200 GRANTS-IN-AID (RESTRICTED)		
3230 Gifted and Talented	\$	12,654.00
TOTAL STATE SOURCES		12,654.00
Total of Receipt Accounts	\$	12,654.00
Grand Total All Receipts	\$	12,654.00
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12100 Gifted and Talented		12,654.00
TOTAL INSTRUCTION		12,654.00
Total of Expenditure Accounts	\$	12,654.00
Grand Total All Expenditures	\$	12,654.00
413 P.L. 100-297 ECIA Chapter I		
4000 REVENUE FROM FEDERAL SOURCES		
4400 GRANTS-IN-AID (RESTRICTED-THRU-STATE)		
4410 PUBLIC LAW 97-35 - E.C.I.A.		
4414 Chapter I	\$	66,000.00
TOTAL FEDERAL SOURCES		66,000.00
Total of Receipt Accounts	\$	66,000.00
Grand Total All Receipts	\$	66,000.00
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		60,763.04
TOTAL INSTRUCTION		60,763.04
20000 SUPPORT SERVICES		
21000 SUPPORT SERVICES - PUPILS		
21790 Other Student Services		1,748.39
22000 SUPPORT SERVICES - INSTRUCTION STAFF		
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM		
22190 Other Improve Instruct Serv-Staff		2,205.84
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26492 Social Security		4,404.69

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26494 Group Insurance		5,972.51
26497 Teachers Retirement Fund		5,929.83
TOTAL SUPPORT SERVICES		20,261.26
30000 COMMUNITY SERVICES		
39900 Other Community Services		630.44
TOTAL COMMUNITY SERVICES		630.44
Total of Expenditure Accounts	\$	81,654.74
Grand Total All Expenditures	\$	81,654.74
426 Innovative Education Program Strategies		
20000 SUPPORT SERVICES		
22000 SUPPORT SERVICES - INSTRUCTION STAFF		
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM		
22130 Instructional Staff Training Services	\$	3,146.00
TOTAL SUPPORT SERVICES		3,146.00
Total of Expenditure Accounts	\$	3,146.00
Grand Total All Expenditures	\$	3,146.00
525 PL 105-17 IDEA Part B		
4000 REVENUE FROM FEDERAL SOURCES		
4200 GRANTS-IN-AID (UNRESTRICTED-THRU-STATE)		
4220 SPECIAL EDUCATION		
4223 Public Law 101-476 IDEA	\$	142,081.05
TOTAL FEDERAL SOURCES		142,081.05
Total of Receipt Accounts	\$	142,081.05
Grand Total All Receipts	\$	142,081.05
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		23,766.33
12000 SPECIAL PROGRAMS		
12900 Other Special Programs		65,244.32
TOTAL INSTRUCTION		89,010.65
20000 SUPPORT SERVICES		
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26491 P.E.R.F.		1,735.64
26492 Social Security		6,326.08
26494 Group Insurance		2,751.77
26497 Teachers Retirement Fund		6,196.28
26498 Early Retirement and Severance Pay		1,596.81
TOTAL SUPPORT SERVICES		18,606.58
Total of Expenditure Accounts	\$	107,617.23
Grand Total All Expenditures	\$	107,617.23
526 P.L. 101-476 IDEA		
4000 REVENUE FROM FEDERAL SOURCES		
4200 GRANTS-IN-AID (UNRESTRICTED-THRU-STATE)		
4220 SPECIAL EDUCATION		
4223 Public Law 101-476 IDEA	\$	28,719.97

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TOTAL FEDERAL SOURCES		28,719.97
Total of Receipt Accounts	\$	28,719.97
Grand Total All Receipts	\$	28,719.97
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12900 Other Special Programs		152.70
TOTAL INSTRUCTION		152.70
Total of Expenditure Accounts	\$	152.70
Grand Total All Expenditures	\$	152.70
527 P.L. 101-476 IDEA		
4000 REVENUE FROM FEDERAL SOURCES		
4200 GRANTS-IN-AID (UNRESTRICTED-THRU-STATE)		
4220 SPECIAL EDUCATION		
4223 Public Law 101-476 IDEA	\$	5,854.31
TOTAL FEDERAL SOURCES		5,854.31
Total of Receipt Accounts	\$	5,854.31
Grand Total All Receipts	\$	5,854.31
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12900 Other Special Programs		10,037.79
TOTAL INSTRUCTION		10,037.79
20000 SUPPORT SERVICES		
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26497 Teachers Retirement Fund		7.50
TOTAL SUPPORT SERVICES		7.50
Total of Expenditure Accounts	\$	10,045.29
Grand Total All Expenditures	\$	10,045.29
584 Drug Free Schools		
4000 REVENUE FROM FEDERAL SOURCES		
4900 Other (Specify)	\$	4,698.00
TOTAL FEDERAL SOURCES		4,698.00
Total of Receipt Accounts	\$	4,698.00
Grand Total All Receipts	\$	4,698.00
585 Drug Free Schools		
1000 REVENUE FROM LOCAL SOURCES		
1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	1,000.00
TOTAL LOCAL SOURCES		1,000.00
Total of Receipt Accounts	\$	1,000.00
Grand Total All Receipts	\$	1,000.00
20000 SUPPORT SERVICES		
21000 SUPPORT SERVICES - PUPILS		
21200 GUIDANCE SERVICES		

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21220 Counseling Services		5,359.00
TOTAL SUPPORT SERVICES		5,359.00
Total of Expenditure Accounts	\$	5,359.00
Grand Total All Expenditures	\$	5,359.00
682 IDEA PL 106-554		
4000 REVENUE FROM FEDERAL SOURCES		
4900 Other (Specify)	\$	17,899.00
TOTAL FEDERAL SOURCES		17,899.00
Total of Receipt Accounts	\$	17,899.00
Grand Total All Receipts	\$	17,899.00
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		36,573.54
TOTAL INSTRUCTION		36,573.54
Total of Expenditure Accounts	\$	36,573.54
Grand Total All Expenditures	\$	36,573.54
Total of Receipt Accounts	\$	3,739,404.37
Total of Receipt Exceptions *	\$	1,508,383.00
Grand Total All Receipts	\$	5,247,787.37
Total of Expenditure Accounts	\$	6,211,831.73
Total of Expenditure Exceptions *	\$	44,375.00
Grand Total All Expenditures	\$	6,256,206.73

INDIANA DEPARTMENT OF EDUCATION
Office of Financial Management, Analysis, and Reporting

BIANNUAL FINANCIAL REPORT
Expenditures By Objects
January 1 to June 30, 2007
Report For
8625 Smith-Green Community Schools

General Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	2635257.28	59.54	624487.00	14.11	90921.06	2.05	864869.00	19.54	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	114952.47	2.60	90140.78	2.04	0.00	0.00	5100.70	0.12	4425728.29

Debt Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	0.00	0.00	0.00	0.00	0.00	0.00	364868.62	100.00	364868.62

Capital/Cum Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	48700.43	11.17	0.00	0.00	0.00	0.00	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	180823.39	41.48	0.00	0.00	206444.75	47.35	0.00	0.00	435968.57

Retire/Sev Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	0.00	0.00	0.00	0.00	0.00	0.00	98494.89	100.00	98494.89

Trans Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	0.00	0.00	138618.97	62.57	14126.49	6.38	30651.49	13.84
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
8985.40	4.06	29150.40	13.16	0.00	0.00	0.00	0.00	221532.75

Other Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	16109.77	3.95	109923.22	26.94	0.00	0.00	61309.56	15.03	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	18052.93	4.42	171571.21	42.05	18570.57	4.55	12498.85	3.06	408036.11
State Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	5341.75	42.21	7312.25	57.79	0.00	0.00	0.00	0.00	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12654.00
Fed Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	145550.46	59.52	31832.23	13.02	4267.50	1.75	34921.11	14.28	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	15476.86	6.33	5014.34	2.05	6786.00	2.77	700.00	0.29	244548.50
Totals	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	2802259.26	45.11	960874.10	15.47	109315.05	1.76	991751.16	15.97	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	338291.05	5.45	295876.73	4.76	231801.32	3.73	481663.06	7.75	6211831.73