

BIANNUAL FINANCIAL REPORT  
Summary of Receipts and Expenditures by Fund  
July 1 to December 31, 2007

Fund	Cash Balance July 1, 2007	DOE Cash Balance July 1, 2007	E R R	Receipts July 1, 2007 Dec 31, 2007	Receipt Exceptions and Plus Adjustment	Expenditures July 1, 2007 Dec 31, 2007	Expenditure Exceptions and Minus Adjustment	Cash Balance Dec 31, 2007	E R R
010	25,907.45	25,907.45		4,462,110.85	0.00	3,352,771.34	707,808.00	427,438.96	
020	24,791.70	24,791.70		407,319.34	0.00	386,684.21	0.00	45,426.83	
025	83,854.16	83,854.16		239,920.93	0.00	129,590.50	94,390.00	99,794.59	
035	344,461.37	344,461.37		919,664.47	0.00	597,442.53	0.00	666,683.31	
041	65,145.58	65,145.58		351,044.30	0.00	202,875.36	161,810.00	51,504.52	
042	52,983.45	52,983.45		85,547.86	0.00	120,801.00	0.00	17,730.31	
060	22,837.63	22,837.63		24,259.74	0.00	14,355.37	0.00	32,742.00	
062	788,694.43	788,694.43		3,353.00	0.00	42,952.96	0.00	749,094.47	
080	-6,610.21	-6,610.21		200,164.58	0.00	151,389.67	0.00	42,164.70	
090	-13,210.42	-13,210.42		90,223.78	0.00	79,407.40	0.00	-2,394.04	
185	1,348.68	1,348.68		375.00	0.00	0.00	0.00	1,723.68	
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	2,308.42	2,308.42		0.00	0.00	500.00	0.00	1,808.42	
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	-3,815.02	-3,815.02		979.44	0.00	100.00	0.00	-2,935.58	
211	519.92	519.92		0.00	0.00	150.00	0.00	369.92	
212	665.00	665.00		0.00	0.00	0.00	0.00	665.00	
213	-10,000.00	-10,000.00		10,000.00	0.00	0.00	0.00	0.00	
214	200.00	200.00		0.00	0.00	200.00	0.00	0.00	
271	65.15	65.15		0.00	0.00	0.00	0.00	65.15	
273	500.00	500.00		0.00	0.00	500.00	0.00	0.00	
289	279.57	279.57		0.00	0.00	0.00	0.00	279.57	
293	86.43	86.43		0.00	0.00	0.00	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	

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

Fund	Cash Balance July 1, 2007	DOE Cash Balance July 1, 2007	E R R	Receipts July 1, 2007 Dec 31, 2007	Receipt Exceptions and Plus Adjustment	Expenditures July 1, 2007 Dec 31, 2007	Expenditure Exceptions and Minus Adjustment	Cash Balance Dec 31, 2007	E R R
299	369.12	369.12		600.00	0.00	520.68	0.00	448.44	
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	2,959.66	2,959.66		10,869.13	0.00	2,864.12	0.00	10,964.67	
414	0.00	0.00		50,284.84	0.00	39,352.57	0.00	10,932.27	
415	0.00	0.00		0.00	0.00	2,541.88	0.00	-2,541.88	
426	400.00	400.00		0.00	0.00	0.00	0.00	400.00	
525	-1,299.02	-1,299.02		93,663.54	0.00	67,298.98	0.00	25,065.54	
526	19,433.11	19,433.11		13,443.27	0.00	21,025.61	19,433.11	-7,582.34	
527	-15,394.13	-15,394.13		0.00	19,433.11	4,038.98	0.00	0.00	
585	-4,359.00	-4,359.00		0.00	0.00	0.00	0.00	-4,359.00	
682	-11,532.47	-11,532.47		0.00	0.00	0.00	0.00	-11,532.47	
683	1,790.00	1,790.00		0.00	0.00	0.00	0.00	1,790.00	
Total	1,384,875.96	1,384,875.96	0	6,963,824.07	19,433.11	5,217,363.16	983,441.11	2,167,328.87	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 Obligations  
July 1 to December 31, 2007

BONDS AND OTHER INDEBTEDNESS	Account	Principal Outstanding July 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 Dec 31, 2007 (905)	E R R	Interest Debt Dec 31, 2007 (906)
Temporary Loans	96001	964,008.00		0.00	964,008.00		964,008.00	0.00		0.00
Holding Company-Public & Priv	96005	190,000.00		0.00	190,000.00		190,000.00	0.00		0.00
Common School Loans	96007	3,004,791.95		0.00	3,004,791.95		107,314.01	2,897,477.94		811,293.86
Retirement/Severance Bonds	96011	1,780,000.00		0.00	1,780,000.00		85,000.00	1,695,000.00		423,220.50
<b>Total</b>		<b>5,938,799.95</b>	<b>0</b>	<b>0.00</b>	<b>5,938,799.95</b>	<b>0</b>	<b>1,346,322.01</b>	<b>4,592,477.94</b>	<b>0</b>	<b>1,234,514.36</b>

BIANNUAL FINANCIAL REPORT  
Descriptive Listing by Fund and Account  
July 1 to December 31, 2007  
report for  
8625 Smith-Green Community Schools

010 General Fund	
1000 REVENUE FROM LOCAL SOURCES	
1100 TAXES	
1110 Local Property Tax	\$ 1,548,648.60
1125 Financial Institutions Tax	4,126.50
1150 License Excise Taxes	199,350.51
1151 Commercial Vehicle Excise Tax	7,639.98
1160 Local Option Property Tax Replacement	42,333.50
1300 TUITION	
1310 REGULAR TRANSFER TUITION FROM	
1311 Pupils or Parents	8,238.68
1500 EARNINGS ON INVESTMENTS	
1510 Interest on Investments	48,737.86
1900 OTHER REVENUE FROM LOCAL SOURCES	
1910 Rent of Property	1,750.00
TOTAL LOCAL SOURCES	1,860,825.63
3000 REVENUE FROM STATE SOURCES	
3100 GRANTS-IN-AID (UNRESTRICTED)	
3110 MINIMUM FOUNDATION PROGRAM	
3111 Basic Grant	2,503,736.77
3114 Summer School	56,608.84
3200 GRANTS-IN-AID (RESTRICTED)	
3221 Full-Day Kindergarten	15,843.56
3280 Focused Learn Experience (FLEX)	9,000.00
TOTAL STATE SOURCES	2,585,189.17
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS	
7900 Other (Specify)	16,096.05
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS	16,096.05
Total of Receipt Accounts	\$ 4,462,110.85
Grand Total All Receipts	\$ 4,462,110.85
10000 INSTRUCTION	
11000 REGULAR PROGRAMS	
11100 Elementary	659,329.71
11200 Middle/Junior High	266,489.27
11300 High School	455,736.98
11400 VOCATIONAL EDUCATION	
11420 Agriculture B	13,172.22
11450 Consumer and Homemaking	21,991.10
11510 Cooperative Education	1,481.51
11630 High School	5,776.45
12000 SPECIAL PROGRAMS	
12100 Gifted and Talented	19,155.15
12510 Communication Handicapped	16,591.20
12600 LEARNING DISABILITY	
12620 Learning Disability - All Others	82,605.85

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

12900 Other Special Programs	7,675.03
14000 SUMMER SCHOOL PROGRAMS	
14100 Elementary	45,595.35
14200 Middle/Junior High School	27,962.25
14300 High School	35,608.58
16000 REMEDIATION	
16100 Remediation	3,516.30
16200 Preventive Remediation	4,625.00
TOTAL INSTRUCTION	1,667,311.95
20000 SUPPORT SERVICES	
21000 SUPPORT SERVICES - PUPILS	
21100 ATTENDANCE AND SOCIAL WORK SERVICES	
21120 Attendance Services	8,853.23
21200 GUIDANCE SERVICES	
21220 Counseling Services	54,206.41
21300 HEALTH SERVICES	
21340 Nurse Services	15,347.72
22000 SUPPORT SERVICES - INSTRUCTION STAFF	
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM	
22130 Instructional Staff Training Services	12,001.52
22200 EDUCATIONAL MEDIA SERVICES	
22220 School Library	32,124.90
22230 Audiovisual	993.57
23000 SUPPORT SERVICES - GENERAL ADMINISTRATION	
23100 GOVERNING BODY SERVICES	
23110 Service Area Direction	6,612.83
23120 Service Area Assistants	1,528.17
23150 Legal Services	18,366.52
23160 Promotion Expense	174.80
23200 EXECUTIVE ADMINISTRATION SERVICES	
23210 Office of the Superintendent	128,141.56
24000 SUPPORT SERVICES - SCHOOL ADMINISTRATION	
24100 Office of the Principal Services	223,362.33
25000 SUPPORT SERVICES - BUSINESS	
25200 FISCAL SERVICES	
25240 Payroll Services	59,135.26
25290 OTHER FISCAL SERVICES	
25291 Refund of Revenue	88.09
25293 Printed Forms	2,585.51
25295 NOW Account Service Charge	292.30
25400 OPERATIONS AND MAINTENANCE OF PLANT SERVICES	
25410 Service Area Direction	39,361.41
25420 Maintenance of Buildings	202,142.45
25430 Maintenance of Grounds	35,341.89
25470 Insurance (not buses)	20,882.00
26000 SUPPORT SERVICES - CENTRAL	
26400 STAFF SERVICES	
26450 Health Services	630.00
26490 OTHER STAFF SERVICES	
26491 P.E.R.F.	46,126.70
26492 Social Security	182,583.65

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

26494 Group Insurance	267,837.04
26495 Official Bonds	800.00
26496 Unemployment Compensation	6,259.97
26497 Teachers Retirement Fund	114,859.39
26499 Other	44,109.68
26700 Technology Coordinator	3,712.61
TOTAL SUPPORT SERVICES	1,528,461.51
30000 COMMUNITY SERVICES	
34000 Athletic Coaches	34,711.26
TOTAL COMMUNITY SERVICES	34,711.26
40000 NONPROGRAMMED CHARGES	
41000 PAYMENTS TO OTHER GOV UNITS WITHIN STATE	
41100 Transfer Tuition	3,000.00
41300 Area Vocational Schl/Participa Share	81,406.36
41400 Joint Services and Supply	37,880.26
TOTAL NONPROGRAMMED CHARGES	122,286.62
50000 DEBT SERVICES	
51000 PRINCIPAL OF DEBT	
51200 Temporary Loans	707,808.00 *
TOTAL DEBT SERVICES	707,808.00
Total of Expenditure Accounts	\$ 3,352,771.34
Total of Expenditure Exceptions *	\$ 707,808.00
Grand Total All Expenditures	\$ 4,060,579.34
020 Debt Service Fund	
1000 REVENUE FROM LOCAL SOURCES	
1100 TAXES	
1110 Local Property Tax	\$ 350,315.60
1125 Financial Institutions Tax	818.50
1150 License Excise Taxes	45,093.19
1151 Commercial Vehicle Excise Tax	1,516.05
1160 Local Option Property Tax Replacement	9,576.00
TOTAL LOCAL SOURCES	407,319.34
Total of Receipt Accounts	\$ 407,319.34
Grand Total All Receipts	\$ 407,319.34
20000 SUPPORT SERVICES	
25000 SUPPORT SERVICES - BUSINESS	
25800 TEXTBOOKS FOR RENT OR RESALE	
25820 Textbooks, Workbooks and Repairs	5,552.00
TOTAL SUPPORT SERVICES	5,552.00
50000 DEBT SERVICES	
52000 INTEREST ON DEBT	
52200 Temporary Loans	18,497.37
53000 LEASE RENTAL	
53100 Buildings - Principal	195,225.00
54000 ADVANCEMENTS AND OBLIGATIONS	
54200 Common School Fund	167,409.84
TOTAL DEBT SERVICES	381,132.21
Total of Expenditure Accounts	\$ 386,684.21
Grand Total All Expenditures	\$ 386,684.21

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

025 Retirement/Severance Bond Fund	
1000 REVENUE FROM LOCAL SOURCES	
1100 TAXES	
1110 Local Property Tax	\$ 212,027.29
1150 License Excise Taxes	27,893.64
TOTAL LOCAL SOURCES	239,920.93
Total of Receipt Accounts	\$ 239,920.93
Grand Total All Receipts	\$ 239,920.93
50000 DEBT SERVICES	
51000 PRINCIPAL OF DEBT	
51100 Bonds	129,590.50
51200 Temporary Loans	94,390.00 *
TOTAL DEBT SERVICES	223,980.50
Total of Expenditure Accounts	\$ 129,590.50
Total of Expenditure Exceptions *	\$ 94,390.00
Grand Total All Expenditures	\$ 223,980.50
035 Capital Projects Fund	
1000 REVENUE FROM LOCAL SOURCES	
1100 TAXES	
1110 Local Property Tax	\$ 784,300.68
1125 Financial Institutions Tax	1,833.00
1150 License Excise Taxes	100,962.40
1151 Commercial Vehicle Excise Tax	3,394.40
1160 Local Option Property Tax Replacement	21,440.00
TOTAL LOCAL SOURCES	911,930.48
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS	
7900 Other (Specify)	7,733.99
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS	7,733.99
Total of Receipt Accounts	\$ 919,664.47
Grand Total All Receipts	\$ 919,664.47
20000 SUPPORT SERVICES	
25000 SUPPORT SERVICES - BUSINESS	
25300 FACILITIES ACQUISITION AND CONSTRUCTION	
25320 Land Acquisition and Development	59,605.81
25330 Professional Services	15,063.33
25351 Build. Acquisition/Construct/Improve	85,438.06
25352 Energy Saving Contracts	15,750.49
25380 Purchase of Mobile or Fixed Equipment	102,420.97
25400 OPERATIONS AND MAINTENANCE OF PLANT SERVICES	
25420 Maintenance of Buildings	128,229.92
25440 Maintenance of Equipment	34,345.90
26000 SUPPORT SERVICES - CENTRAL	
26710 Technology Support and Maintenance	156,588.05
TOTAL SUPPORT SERVICES	597,442.53
Total of Expenditure Accounts	\$ 597,442.53
Grand Total All Expenditures	\$ 597,442.53

July 1 to December 31, 2007  
 8625 Smith-Green Community Schools

03/31/2008 13:32

041 Transportation Operating Fund

1000 REVENUE FROM LOCAL SOURCES

1100 TAXES

1110 Local Property Tax	\$	299,560.40
1125 Financial Institutions Tax		700.00
1150 License Excise Taxes		38,559.02
1151 Commercial Vehicle Excise Tax		1,296.38
1160 Local Option Property Tax Replacement		8,188.00

TOTAL LOCAL SOURCES 348,303.80

7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS

7900 Other (Specify) 2,740.50

TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS 2,740.50

Total of Receipt Accounts \$ 351,044.30

Grand Total All Receipts \$ 351,044.30

20000 SUPPORT SERVICES

25000 SUPPORT SERVICES - BUSINESS

25500 PUPIL TRANSPORTATION SERVICES

25520 Vehicle Operation	103,953.89
25540 Vehicle Servicing and Maintenance	68,541.64
25560 Insurance on Buses	8,125.50

26000 SUPPORT SERVICES - CENTRAL

26400 STAFF SERVICES

26490 OTHER STAFF SERVICES

26491 P.E.R.F.	7,437.60
26492 Social Security	7,952.56
26494 Group Insurance	6,864.17

TOTAL SUPPORT SERVICES 202,875.36

50000 DEBT SERVICES

51000 PRINCIPAL OF DEBT

51200 Temporary Loans 161,810.00 \*

TOTAL DEBT SERVICES 161,810.00

Total of Expenditure Accounts \$ 202,875.36

Total of Expenditure Exceptions \* \$ 161,810.00

Grand Total All Expenditures \$ 364,685.36

042 Trans School Bus Replacement Fund

1000 REVENUE FROM LOCAL SOURCES

1100 TAXES

1110 Local Property Tax	\$	73,566.81
1125 Financial Institutions Tax		172.00
1150 License Excise Taxes		9,472.58
1151 Commercial Vehicle Excise Tax		318.47
1160 Local Option Property Tax Replacement		2,018.00

TOTAL LOCAL SOURCES 85,547.86

Total of Receipt Accounts \$ 85,547.86

Grand Total All Receipts \$ 85,547.86

20000 SUPPORT SERVICES

25000 SUPPORT SERVICES - BUSINESS

25500 PUPIL TRANSPORTATION SERVICES

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

25550 Purchase of School Buses		120,801.00
TOTAL SUPPORT SERVICES		120,801.00
Total of Expenditure Accounts	\$	120,801.00
Grand Total All Expenditures	\$	120,801.00
060 Special Education Preschool		
1000 REVENUE FROM LOCAL SOURCES		
1100 TAXES		
1110 Local Property Tax	\$	4,546.19
1125 Financial Institutions Tax		10.50
1150 License Excise Taxes		586.55
1151 Commercial Vehicle Excise Tax		19.72
1160 Local Option Property Tax Replacement		125.00
TOTAL LOCAL SOURCES		5,287.96
3000 REVENUE FROM STATE SOURCES		
3200 GRANTS-IN-AID (RESTRICTED)		
3284 Special Education Preschool		18,971.78
TOTAL STATE SOURCES		18,971.78
Total of Receipt Accounts	\$	24,259.74
Grand Total All Receipts	\$	24,259.74
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12810 Special Education Preschool		3,100.49
TOTAL INSTRUCTION		3,100.49
40000 NONPROGRAMMED CHARGES		
41000 PAYMENTS TO OTHER GOV UNITS WITHIN STATE		
41400 Joint Services and Supply		11,254.88
TOTAL NONPROGRAMMED CHARGES		11,254.88
Total of Expenditure Accounts	\$	14,355.37
Grand Total All Expenditures	\$	14,355.37
062 Retirement/Severance Bond Fund		
1000 REVENUE FROM LOCAL SOURCES		
1500 EARNINGS ON INVESTMENTS		
1510 Interest on Investments	\$	3,353.00
TOTAL LOCAL SOURCES		3,353.00
Total of Receipt Accounts	\$	3,353.00
Grand Total All Receipts	\$	3,353.00
20000 SUPPORT SERVICES		
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26494 Group Insurance		11,679.60
26498 Early Retirement and Severance Pay		31,273.36
TOTAL SUPPORT SERVICES		42,952.96
Total of Expenditure Accounts	\$	42,952.96
Grand Total All Expenditures	\$	42,952.96
080 School Lunch Fund		

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

1000 REVENUE FROM LOCAL SOURCES		
1600 FOOD SERVICES		
1611 Student Breakfast	\$	12,295.62
1612 Student Lunch		125,669.81
1614 Student Ala Cart		4,076.41
1621 Adult Breakfast		44.40
1622 Adult Lunch		2,510.85
1624 Adult Ala Cart		603.50
1690 Other (Specify)		384.62
TOTAL LOCAL SOURCES		145,585.21
3000 REVENUE FROM STATE SOURCES		
3100 GRANTS-IN-AID (UNRESTRICTED)		
3151 State Matching Funds		7,615.58
TOTAL STATE SOURCES		7,615.58
4000 REVENUE FROM FEDERAL SOURCES		
4200 GRANTS-IN-AID (UNRESTRICTED-THRU-STATE)		
4290 OTHER (SPECIFY)		
4291 School Lunch Reimbursement		42,867.52
4292 School Breakfast Reimbursment		3,576.15
TOTAL FEDERAL SOURCES		46,443.67
7000 SALE OF PROPERTY, ADJUSTMENTS AND REFUNDS		
7300 REFUNDS		
7320 OVERPAYMENTS		
7329 Other Overpayments		520.12
TOTAL SALES OF PROPERTY, ADJUSTMENTS, AND REFUNDS		520.12
Total of Receipt Accounts	\$	200,164.58
Grand Total All Receipts	\$	200,164.58
20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25600 FOOD SERVICES		
25610 Service Area Direction		1,909.87
25620 Food Preparation and Dispensing		69,208.05
25630 Food Delivery		58.00
25640 Food Purchases		65,835.37
25690 Other Food Services		1,566.01
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26491 P.E.R.F.		4,240.90
26492 Social Security		5,209.16
26494 Group Insurance		3,362.31
TOTAL SUPPORT SERVICES		151,389.67
Total of Expenditure Accounts	\$	151,389.67
Grand Total All Expenditures	\$	151,389.67
090 Textbook Rental Fund		
1000 REVENUE FROM LOCAL SOURCES		
1700 PUPIL ACTIVITIES		
1740 TEXTBOOKS		
1741 Rentals	\$	71,858.66

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

1742 Sales		6.00
TOTAL LOCAL SOURCES		71,864.66
3000 REVENUE FROM STATE SOURCES		
3410 Textbooks Reimbursements		18,359.12
TOTAL STATE SOURCES		18,359.12
Total of Receipt Accounts	\$	90,223.78
Grand Total All Receipts	\$	90,223.78
20000 SUPPORT SERVICES		
25000 SUPPORT SERVICES - BUSINESS		
25800 TEXTBOOKS FOR RENT OR RESALE		
25820 Textbooks, Workbooks and Repairs		79,407.40
TOTAL SUPPORT SERVICES		79,407.40
Total of Expenditure Accounts	\$	79,407.40
Grand Total All Expenditures	\$	79,407.40
185 Education License Plates		
2000 REVENUE FROM INTERMEDIATE SOURCES		
2100 GRANTS-IN-AID		
2121 Educ. License Plate Fees PL92-1996	\$	375.00
TOTAL INTERMEDIATE SOURCES		375.00
Total of Receipt Accounts	\$	375.00
Grand Total All Receipts	\$	375.00
205 Donations, Gifts and Trusts		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary	\$	500.00
TOTAL INSTRUCTION		500.00
Total of Expenditure Accounts	\$	500.00
Grand Total All Expenditures	\$	500.00
210 Instruction Support Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	979.44
TOTAL LOCAL SOURCES		979.44
Total of Receipt Accounts	\$	979.44
Grand Total All Receipts	\$	979.44
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		100.00
TOTAL INSTRUCTION		100.00
Total of Expenditure Accounts	\$	100.00
Grand Total All Expenditures	\$	100.00
211 Instruction Support Fund		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary	\$	150.00

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

TOTAL INSTRUCTION		150.00
Total of Expenditure Accounts	\$	150.00
Grand Total All Expenditures	\$	150.00
213 Instruction Support Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	10,000.00
TOTAL LOCAL SOURCES		10,000.00
Total of Receipt Accounts	\$	10,000.00
Grand Total All Receipts	\$	10,000.00
214 Instruction Support Fund		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary	\$	200.00
TOTAL INSTRUCTION		200.00
Total of Expenditure Accounts	\$	200.00
Grand Total All Expenditures	\$	200.00
273 Scholarships and Awards Fund		
40000 NONPROGRAMMED CHARGES		
49000 OTHER NONPROGRAMMED CHARGES		
49200 Scholarship	\$	500.00
TOTAL NONPROGRAMMED CHARGES		500.00
Total of Expenditure Accounts	\$	500.00
Grand Total All Expenditures	\$	500.00
299 Miscellaneous Programs		
1000 REVENUE FROM LOCAL SOURCES		
1900 OTHER REVENUE FROM LOCAL SOURCES		
1920 Gifts, Donations and Bequests	\$	600.00
TOTAL LOCAL SOURCES		600.00
Total of Receipt Accounts	\$	600.00
Grand Total All Receipts	\$	600.00
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		520.68
TOTAL INSTRUCTION		520.68
Total of Expenditure Accounts	\$	520.68
Grand Total All Expenditures	\$	520.68
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	\$	10,869.13
TOTAL FEDERAL SOURCES		10,869.13
Total of Receipt Accounts	\$	10,869.13
Grand Total All Receipts	\$	10,869.13

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		2,647.99
TOTAL INSTRUCTION		2,647.99
20000 SUPPORT SERVICES		
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26494 Group Insurance		18.13
TOTAL SUPPORT SERVICES		18.13
30000 COMMUNITY SERVICES		
31000 Direction of Community Services		198.00
TOTAL COMMUNITY SERVICES		198.00
Total of Expenditure Accounts	\$	2,864.12
Grand Total All Expenditures	\$	2,864.12
414 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	\$	50,284.84
TOTAL FEDERAL SOURCES		50,284.84
Total of Receipt Accounts	\$	50,284.84
Grand Total All Receipts	\$	50,284.84
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary		35,046.39
TOTAL INSTRUCTION		35,046.39
20000 SUPPORT SERVICES		
22000 SUPPORT SERVICES - INSTRUCTION STAFF		
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM		
22110 Service Area Direction		3,228.64
26000 SUPPORT SERVICES - CENTRAL		
26400 STAFF SERVICES		
26490 OTHER STAFF SERVICES		
26494 Group Insurance		1,040.62
TOTAL SUPPORT SERVICES		4,269.26
30000 COMMUNITY SERVICES		
31000 Direction of Community Services		36.92
TOTAL COMMUNITY SERVICES		36.92
Total of Expenditure Accounts	\$	39,352.57
Grand Total All Expenditures	\$	39,352.57
415 P.L. 100-297 ECIA Chapter I		
10000 INSTRUCTION		
11000 REGULAR PROGRAMS		
11100 Elementary	\$	2,462.38
TOTAL INSTRUCTION		2,462.38
20000 SUPPORT SERVICES		

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

22000 SUPPORT SERVICES - INSTRUCTION STAFF		
22100 IMPROVEMENT OF INSTRUCTION AND CURRICULUM		
22110 Service Area Direction		79.50
TOTAL SUPPORT SERVICES		79.50
Total of Expenditure Accounts	\$	2,541.88
Grand Total All Expenditures	\$	2,541.88
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	\$	93,663.54
TOTAL FEDERAL SOURCES		93,663.54
Total of Receipt Accounts	\$	93,663.54
Grand Total All Receipts	\$	93,663.54
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12900 Other Special Programs		67,298.98
TOTAL INSTRUCTION		67,298.98
Total of Expenditure Accounts	\$	67,298.98
Grand Total All Expenditures	\$	67,298.98
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	\$	13,443.27
TOTAL FEDERAL SOURCES		13,443.27
Total of Receipt Accounts	\$	13,443.27
Grand Total All Receipts	\$	13,443.27
10000 INSTRUCTION		
12000 SPECIAL PROGRAMS		
12900 Other Special Programs		21,025.61
TOTAL INSTRUCTION		21,025.61
40000 NONPROGRAMMED CHARGES		
43000 INTERFUND TRANSFERS		
43100 Transfers from One Fund to Another		19,433.11 *
TOTAL NONPROGRAMMED CHARGES		19,433.11
Total of Expenditure Accounts	\$	21,025.61
Total of Expenditure Exceptions *	\$	19,433.11
Grand Total All Expenditures	\$	40,458.72
527 P.L. 101-476 IDEA		
9000 Transfers From One Fund to Another	\$	19,433.11 *
TOTAL INTERFUND TRANSFERS		19,433.11
Total of Receipt Exceptions *	\$	19,433.11
Grand Total All Receipts	\$	19,433.11
10000 INSTRUCTION		

July 1 to December 31, 2007  
8625 Smith-Green Community Schools

03/31/2008 13:32

12000 SPECIAL PROGRAMS		
12900 Other Special Programs		4,038.98
TOTAL INSTRUCTION		4,038.98
Total of Expenditure Accounts	\$	4,038.98
Grand Total All Expenditures	\$	4,038.98
Total of Receipt Accounts	\$	6,963,824.07
Total of Receipt Exceptions *	\$	19,433.11
Grand Total All Receipts	\$	6,983,257.18
Total of Expenditure Accounts	\$	5,217,363.16
Total of Expenditure Exceptions *	\$	983,441.11
Grand Total All Expenditures	\$	6,200,804.27

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

BIANNUAL FINANCIAL REPORT  
Expenditures By Objects  
July 1 to December 31, 2007  
Report For  
8625 Smith-Green Community Schools

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General Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	1763164.42	52.59	513219.85	15.31	37879.02	1.13	661776.43	19.74	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	256745.40	7.66	101848.49	3.04	476.85	0.01	17660.88	0.53	3352771.34
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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	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	386684.21	100.00	386684.21
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Capital/Cum Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	41732.74	6.99	0.00	0.00	0.00	0.00	0.00
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	237094.96	39.68	0.00	0.00	318614.83	53.33	0.00	0.00	597442.53
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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	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	129590.50	100.00	129590.50
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Trans Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	0.00	0.00	101275.92	31.29	2677.97	0.83	22254.33	6.88
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
15238.68	4.71	61428.46	18.98	120801.00	37.32	0.00	0.00	323676.36

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Other Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	63652.26	21.94	8656.28	2.98	55765.33	19.22	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	308.00	0.11	149379.33	51.50	200.00	0.07	12114.88	4.18	290076.08
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Fed Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	89144.14	65.01	19795.88	14.44	1632.09	1.19	1058.75	0.77	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	8811.08	6.43	8013.19	5.84	8587.51	6.26	79.50	0.06	137122.14
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Totals	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	1852308.56	35.50	739676.65	14.18	50845.36	0.97	740854.84	14.20	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	518198.12	9.93	320669.47	6.15	448680.19	8.60	546129.97	10.47	5217363.16
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