

INDIANA DEPARTMENT OF EDUCATION
Office of School Finance

BIANNUAL FINANCIAL REPORT
Summary of Receipts and Expenditures by Fund
January 1 to June 30, 2012

Fund	Cash Balance January 1, 2012	DOE Cash Balance January 1, 2012	E R	Receipts January 1, 2012 June 30, 2012	Receipt Exceptions and Plus Adjustment	Expenditures January 1, 2012 June 30, 2012	Expenditure Exceptions and Minus Adjustment	Cash Balance June 30, 2012	E R
0100	379,932.19	379,932.19		3,683,298.54	547.00	3,907,923.27	3,776.13	152,078.33	
0200	388,260.56	388,260.56		276,861.17	0.00	360,093.33	0.00	305,028.40	
0250	150,588.47	150,588.47		67,681.96	0.00	135,282.00	0.00	82,988.43	
0350	141,984.86	141,984.86		490,933.88	176,470.00	496,481.58	0.00	312,907.16	
0410	57,693.16	57,693.16		267,108.38	86,561.00	250,301.61	0.00	161,060.93	
0420	20,071.70	20,071.70		45,959.37	0.00	0.00	0.00	66,031.07	
0610	456,484.00	456,484.00		0.00	0.00	0.00	0.00	456,484.00	
0620	243,062.18	243,062.18		0.00	0.00	34,016.45	0.00	209,045.73	
0630	60,000.00	60,000.00		0.00	0.00	6,761.21	0.00	53,238.79	
0800	259,010.09	259,010.09		253,052.62	0.00	232,037.64	0.00	280,025.07	
0900	46,167.62	46,167.62		109,016.89	0.00	39,650.44	0.00	115,534.07	
1200	0.00	0.00		16,754.83	0.00	0.00	0.00	16,754.83	
1850	2,146.68	2,146.68		225.00	0.00	500.00	0.00	1,871.68	
1931	0.00	0.00		12,672.00	0.00	12,672.00	0.00	0.00	
2020	107.18	107.18		0.00	0.00	104.61	0.00	2.57	
2021	67.00	67.00		0.00	0.00	0.00	0.00	67.00	
2022	492.00	492.00		0.00	0.00	492.00	0.00	0.00	
2025	8,226.50	8,226.50		0.00	0.00	0.00	0.00	8,226.50	
2040	1,954.00	1,954.00		0.00	0.00	0.00	0.00	1,954.00	
2105	374.85	374.85		0.00	0.00	0.00	0.00	374.85	
2106	2,000.00	2,000.00		0.00	0.00	0.00	0.00	2,000.00	
2107	669.78	669.78		4,803.00	0.00	372.97	0.00	5,099.81	
2110	250.00	250.00		0.00	0.00	230.06	0.00	19.94	
2160	5,316.04	5,316.04		0.00	0.00	5,277.14	0.00	38.90	
2730	0.00	0.00		500.00	0.00	0.00	0.00	500.00	
2802	0.00	0.00		78,402.00	0.00	78,402.00	0.00	0.00	
2911	1,141.02	1,141.02		0.00	0.00	0.00	0.00	1,141.02	
2912	13,759.19	13,759.19		0.00	0.00	11,389.11	0.00	2,370.08	
2920	430.29	430.29		0.00	0.00	361.07	0.00	69.22	

Fund	Cash Balance		Receipts		Receipt		Expenditures		Expenditure		Cash Balance	
	January 1, 2012	January 1, 2012	January 1, 2012	June 30, 2012	Exceptions and Plus Adjustment	January 1, 2012	June 30, 2012	Exceptions and Minus Adjustment	June 30, 2012	June 30, 2012	June 30, 2012	
		DOE	E									R
3300	601.00	601.00	R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	601.00	R
3720	1,915.00	1,915.00	R	4,110.00	0.00	283.00	0.00	0.00	0.00	5,742.00		R
3911	-12,597.36	-12,597.36	R	29,104.87	0.00	16,117.19	0.00	0.00	0.00	390.32		R
3954	-4,924.85	-4,924.85	R	17,145.59	0.00	83,749.41	0.00	0.00	0.00	-71,528.67		R
4111	-11,980.27	-11,980.27	R	56,027.03	0.00	51,141.98	0.00	0.00	0.00	-7,095.22		R
5221	-61,555.26	-61,555.26	R	198,302.61	0.00	166,439.57	0.00	0.00	0.00	-29,692.22		R
5222	0.00	0.00	R	0.00	0.00	21.27	0.00	0.00	0.00	-21.27		R
5240	-91,661.01	-91,661.01	R	68,242.65	3,776.13	-18,257.43	0.00	0.00	0.00	-1,384.80		R
5251	0.00	0.00	R	0.00	0.00	3,796.38	0.00	0.00	0.00	-3,796.38		R
5830	0.00	0.00	R	547.00	0.00	0.00	547.00	0.00	0.00	0.00		R
6841	-15,238.74	-15,238.74	R	32,207.00	0.00	16,968.26	0.00	0.00	0.00	0.00		R
7965	0.00	0.00	R	3,641.88	0.00	3,641.88	0.00	0.00	0.00	0.00		R
Total	2,044,747.87	2,044,747.87	0	5,716,598.27	267,354.13	5,896,250.00	4,323.13	2,128,127.14	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.

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BIANNUAL FINANCIAL REPORT
Statement of Investments
January 1 to June 30, 2012

Fund	Corporation		DOE		E	R	R	Sale of Investments		Purchase of Investments		Investments Outstanding June 30, 2012
	Investment Balance January 1, 2012	Investment Balance January 1, 2012	Investment Balance January 1, 2012	Investment Balance January 1, 2012				January 1, 2012	June 30, 2012	January 1, 2012	June 30, 2012	
0100	1,003,777.33	1,003,777.33	1,003,777.33	1,003,777.33	0	0	0.00	0.00	0.00	0.00	1,003,777.33	
Total	1,003,777.33	1,003,777.33	1,003,777.33	1,003,777.33	0	0	0.00	0.00	0.00	0.00	1,003,777.33	

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BIANNUAL FINANCIAL REPORT
Statement of Obligations
January 1 to June 30, 2012

BONDS AND OTHER INDEBTEDNESS Account	Princ Outstanding E		Adjustment to		Principal Created		Total		Principal Paid		Principal Outstanding		Interest Debt	
	January 1, 2012	R	Beginning	R	During 6 Months	R	Principal	R	During 6 Months	R	June 30, 2012	R	June 30, 2012	R
	(901)	R	Principal	(902)	(903)	R	(904)	R	(905)	R	(906)	R	(906)	R
Temporary Loans	96001	0.00	0.00	263,031.00	263,031.00	0.00	263,031.00	0.00	263,031.00	0.00	263,031.00	0.00	2,496.60	0.00
Holding Company--Public & Priv	96005	410,000.00	0.00	0.00	410,000.00	0.00	205,000.00	205,000.00	205,000.00	0.00	205,000.00	0.00	3,382.50	0.00
Common School Loans	96007	1,931,652.02	-0.01	0.00	1,931,652.01	0.00	107,314.00	1,824,338.01	1,824,338.01	107,314.00	1,824,338.01	0.00	307,455.05	0.00
Retirement/Severance Bonds	96011	930,000.00	0.00	0.00	930,000.00	0.00	110,000.00	820,000.00	820,000.00	110,000.00	820,000.00	0.00	112,754.75	0.00
Total		3,271,652.02	-0.01	263,031.00	3,534,683.01	0.00	422,314.00	3,112,369.01	426,088.90					

BIANNUAL FINANCIAL REPORT
Descriptive Listing by Fund and Account
January 1 to June 30, 2012
report for
8625 Smith-Green Community Schools

0100 General Fund		
1000 REVENUE FROM LOCAL SOURCES		
1500 Investment Income		
1510 Interest on Investments	\$	5,772.06
1900 Other Revenue From Local Sources		
1910 Rentals		6,281.00
1990 Miscellaneous		
1994 Other Overpayments and Reimbursements		18,192.00
1999 Other		3,206.16
TOTAL REVENUE FROM LOCAL SOURCES		33,451.22
2000 REVENUE FROM INTERMEDIATE SOURCES		
2900 Revenue For/On Behalf of the School Corporation		
2920 Congressional Interest		4.07
TOTAL REVENUE FROM INTERMEDIATE SOURCES		4.07
3000 REVENUE FROM STATE SOURCES		
3100 Unrestricted Grants-In-Aid		
3110 Minimum Foundation Program		
3111 Basic Grant		3,487,645.67
3113 Common School Funds Withheld		148,093.33
3120 Other State Distributions		
3120 School Choice Savings		4,886.61
3199 Remediation/Preventive Remediation Programs		8,381.96
TOTAL REVENUE FROM STATE SOURCES		3,649,007.57
5000 OTHER FINANCING SOURCES		
5200 Transfers From One Fund to Another		547.00 *
TOTAL OTHER FINANCING SOURCES		547.00
6000 OTHER ITEMS		
6600 Other (Specify)		835.68
TOTAL OTHER ITEMS		835.68
Total of Receipt Accounts	\$	3,683,298.54
Total of Receipt Exceptions *	\$	547.00
Grand Total All Receipts	\$	3,683,845.54
10000 INSTRUCTION		
11000 Regular Programs		
11050 Full Day Kindergarten		117,050.89
11100 Elementary		910,034.49
11200 Middle/Junior High		385,711.37
11300 High School		633,879.49
11400 Vocational Education		
11420 Agriculture B		36,250.34
11450 Consumer and Homemaking		18,455.18
11460 Occupational Home Economics		18,581.30
11500 Vocational Education (Continued)		
11510 Cooperative Education		26,954.91
12000 Special Programs		

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12300 Physical Impairment	
12350 Homebound	792.73
12600 Learning Disability	
12610 Learning Disability	250,863.79
12800 Special Education Preschool	
12810 Special Education Preschool	30,029.55
14000 Summer School Programs	
14100 Elementary Summer School	1,745.07
14300 High School Summer School	1,902.44
16000 Remediation	
16200 Preventive Remediation	29,720.08
17000 Payments to Other Governmental Units Within the State	
17400 Joint Services and Supply - Special Education	55,543.81
TOTAL INSTRUCTION	2,517,515.44
20000 SUPPORT SERVICES	
21000 Support Services - Students	
21100 Attendance and Social Work Services	
21120 Attendance Services	13,092.71
21200 Guidance Services	
21220 Counseling Services	95,846.13
21300 Health Services	
21340 Nurse Services	32,181.75
21400 Psychological Services	
21420 Psychological Testing	20,989.01
21430 Psychological Counseling	8,370.00
21500 Speech Pathology and Audiology Services	
21520 Speech Pathology Services	30,714.25
21600 Occupational Therapy - Related Services	
21620 Occupational Therapy Services	3,879.46
22000 Support Services - Instruction	
22100 Improvement of Instruction	
22130 Instructional Staff Training	8,167.48
22200 Library/Media Services	
22220 School Library	77,962.87
22230 Audiovisual	593.56
22300 Instruction - Related Technology	
22370 Hardware Maintenance and Support	1,229.49
23000 Support Services - General Administration	
23100 Board of Education	
23110 Service Area Direction - Board of Education	5,449.10
23150 Legal Services	8,378.45
23160 Promotion Expenses	1,496.23
23200 Executive Administration	
23210 Office of the Superintendent	134,908.97
23220 Community Relations	200.00
24000 Support Services - School Administration	
24100 Office of the Principal	316,302.31
24900 Other Support Services - School Administration	39,783.04
25000 Central Services	
25100 Fiscal Services	
25110 Office of the Business Manager	95,148.87

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8625 Smith-Green Community Schools

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25190 Other Fiscal Services		
25193 Printed Forms		1,416.67
25195 Bank Account Service Charge		736.01
25800 Administrative Technology Services		
25860 Hardware Maintenance and Support		19.99
26000 Operation and Maintenance of Plant Services		
26100 Service Area Direction - Operation & Maintenance of Plant e		32,003.56
26200 Maintenance of Buildings		296,143.55
26300 Maintenance of Grounds		27,389.62
26700 Insurance		27,447.35
TOTAL SUPPORT SERVICES		1,279,850.43
30000 COMMUNITY SERVICES		
33000 Community Services Operations		
33400 Athletic Coaches		110,557.40
TOTAL COMMUNITY SERVICES		110,557.40
60000 NONPROGRAMMED CHARGES		
60100 Transfers From One Fund to Another		3,776.13 *
TOTAL NONPROGRAMMED CHARGES		3,776.13
TOTAL LOCAL SOURCES		33,451.22
TOTAL INTERMEDIATE SOURCES		4.07
TOTAL STATE SOURCES		3,649,007.57
TOTAL BONDS AND ADVANCES		547.00
TOTAL LOANS		835.68
TOTAL INSTRUCTION		2,517,515.44
TOTAL SUPPORT SERVICES		1,279,850.43
TOTAL COMMUNITY SERVICES		110,557.40
Total of Expenditure Accounts	\$	3,907,923.27
Total of Expenditure Exceptions *	\$	3,776.13
Grand Total All Expenditures	\$	3,911,699.40
0200 Debt Service Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 Taxes		
1110 Local Property Taxes (Ad Valorem Taxes)	\$	240,771.55
1200 Revenue From Local Government Units Other Than School Corporations		
1210 Ad Valorum Taxes		
1211 License Excise Tax		21,782.59
1212 Commercial Vehicle Excise Tax		1,711.08
1230 Income Taxes		
1231 Financial Institution Tax		1,130.87
1232 Local Option - Property Tax Replacement		11,465.08
TOTAL REVENUE FROM LOCAL SOURCES		276,861.17
50000 DEBT SERVICES		
53000 Lease Rental		
53100 Buildings - Principal		205,000.00
53150 Buildings - Interest		7,000.00
54000 Advancements and Obligations		
54200 Common School Fund Loan - Principal		107,314.00
54250 Common School Fund Loan - Interest		40,779.33
TOTAL DEBT SERVICES		360,093.33
TOTAL LOCAL SOURCES		276,861.17

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TOTAL DEBT SERVICES		360,093.33
Total of Expenditure Accounts	\$	360,093.33
Grand Total All Expenditures	\$	360,093.33
0250 Retirement/Severance Bond Fund Debt Svc		
1000 REVENUE FROM LOCAL SOURCES		
1100 Taxes		
1110 Local Property Taxes (Ad Valorem Taxes)	\$	61,405.07
1200 Revenue From Local Government Units Other Than School Corporations		
1210 Ad Valorum Taxes		
1211 License Excise Tax		5,550.23
1212 Commercial Vehicle Excise Tax		437.10
1230 Income Taxes		
1231 Financial Institution Tax		289.56
TOTAL REVENUE FROM LOCAL SOURCES		67,681.96
50000 DEBT SERVICES		
51000 Principal of Debt		
51100 Bonds - Principal		110,000.00
52000 Interest on Debt		
52100 Bonds - Interest		25,282.00
TOTAL DEBT SERVICES		135,282.00
TOTAL LOCAL SOURCES		67,681.96
TOTAL DEBT SERVICES		135,282.00
Total of Expenditure Accounts	\$	135,282.00
Grand Total All Expenditures	\$	135,282.00
0350 Capital Projects Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 Taxes		
1110 Local Property Taxes (Ad Valorem Taxes)	\$	427,381.85
1200 Revenue From Local Government Units Other Than School Corporations		
1210 Ad Valorum Taxes		
1211 License Excise Tax		38,663.36
1212 Commercial Vehicle Excise Tax		3,037.52
1230 Income Taxes		
1231 Financial Institution Tax		2,007.76
1232 Local Option - Property Tax Replacement		19,843.39
TOTAL REVENUE FROM LOCAL SOURCES		490,933.88
5000 OTHER FINANCING SOURCES		
5400 Loan Proceeds		
5430 Temporary Loans Principal		176,470.00 *
TOTAL OTHER FINANCING SOURCES		176,470.00
20000 SUPPORT SERVICES		
22000 Support Services - Instruction		
22300 Instruction - Related Technology		
22360 Network Support		90,146.84
22370 Hardware Maintenance and Support		394.24
25000 Central Services		
25800 Administrative Technology Services		
25860 Hardware Maintenance and Support		55,738.30
26000 Operation and Maintenance of Plant Services		

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26200 Maintenance of Buildings		150,862.45
26400 Maintenance of Equipment		44,636.25
26700 Insurance		30,000.00
TOTAL SUPPORT SERVICES		371,778.08
40000 FACILITIES ACQUISTION AND CONSTRUCTION		
43000 Professional Services		27,105.38
45000 Building Acquisition		
45100 Building Acquisition, Construction and Improvements		3,361.00
47000 Purchase of Mobile or Fixed Equipment		94,237.12
TOTAL FACILITIES ACQUISTION AND CONSTRUCTION		124,703.50
TOTAL LOCAL SOURCES		490,933.88
TOTAL BONDS AND ADVANCES		176,470.00
TOTAL SUPPORT SERVICES		371,778.08
TOTAL NONPROGRAMMED CHARGES		124,703.50
Total of Expenditure Accounts	\$	496,481.58
Grand Total All Expenditures	\$	496,481.58
0410 School Transportation Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 Taxes		
1110 Local Property Taxes (Ad Valorem Taxes)	\$	231,760.55
1200 Revenue From Local Government Units Other Than School Corporations		
1210 Ad Valorum Taxes		
1211 License Excise Tax		21,187.29
1212 Commercial Vehicle Excise Tax		1,664.40
1230 Income Taxes		
1231 Financial Institution Tax		1,100.06
1232 Local Option - Property Tax Replacement		11,024.16
1700 School Corporation Activities		
1760 Receipts from Extra-Curricular Accounts		267.92
1900 Other Revenue From Local Sources		
1990 Miscellaneous		
1994 Other Overpayments and Reimbursements		104.00
TOTAL REVENUE FROM LOCAL SOURCES		267,108.38
5000 OTHER FINANCING SOURCES		
5400 Loan Proceeds		
5430 Temporary Loans Principal		86,561.00 *
TOTAL OTHER FINANCING SOURCES		86,561.00
20000 SUPPORT SERVICES		
25000 Central Services		
25700 Personel Services		
25750 Health Services		727.00
27000 Student Transportation		
27010 Service Area Direction - Student Transportation		57,719.05
27100 Vehicle Operation		139,056.11
27300 Vehicle Servicing and Maintenance		42,379.95
27500 Insurance on Buses		10,419.50
TOTAL SUPPORT SERVICES		250,301.61
TOTAL LOCAL SOURCES		267,108.38
TOTAL BONDS AND ADVANCES		86,561.00
TOTAL SUPPORT SERVICES		250,301.61

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Total of Expenditure Accounts	\$	250,301.61
Grand Total All Expenditures	\$	250,301.61
0420 School Bus Replacement Fund		
1000 REVENUE FROM LOCAL SOURCES		
1100 Taxes		
1110 Local Property Taxes (Ad Valorem Taxes)	\$	40,094.72
1200 Revenue From Local Government Units Other Than School Corporations		
1210 Ad Valorum Taxes		
1211 License Excise Tax		3,627.67
1212 Commercial Vehicle Excise Tax		284.90
1230 Income Taxes		
1231 Financial Institution Tax		188.25
1232 Local Option - Property Tax Replacement		1,763.83
TOTAL REVENUE FROM LOCAL SOURCES		45,959.37
TOTAL LOCAL SOURCES		45,959.37
0620 Retirement/Severance Bond Fund		
20000 SUPPORT SERVICES		
25000 Central Services		
25700 Personel Services		
25790 Other Personnel Services	\$	34,016.45
TOTAL SUPPORT SERVICES		34,016.45
TOTAL SUPPORT SERVICES		34,016.45
Total of Expenditure Accounts	\$	34,016.45
Grand Total All Expenditures	\$	34,016.45
0630 Post-Retirement/Svrnce. Future Benefits Fund		
20000 SUPPORT SERVICES		
25000 Central Services		
25700 Personel Services		
25790 Other Personnel Services	\$	6,761.21
TOTAL SUPPORT SERVICES		6,761.21
TOTAL SUPPORT SERVICES		6,761.21
Total of Expenditure Accounts	\$	6,761.21
Grand Total All Expenditures	\$	6,761.21
0800 School Lunch Fund		
1000 REVENUE FROM LOCAL SOURCES		
1600 Food Services		
1610 Daily Sales - Reimbursable Programs		
1611 School Lunch Program	\$	133,560.90
1620 Daily Sales - Non-Reimbursable Programs		
1621 Adult Sales		5,500.08
1900 Other Revenue From Local Sources		
1990 Miscellaneous		
1999 Other		1,384.15
TOTAL REVENUE FROM LOCAL SOURCES		140,445.13
4000 REVENUE FROM FEDERAL SOURCES		
4200 Unrestricted Grants-In-Aid		
4290 Other (Specify)		
4291 School Lunch Reimbursement		96,483.56

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4292 School Breakfast Reimbursement		15,949.93
TOTAL REVENUE FROM FEDERAL SOURCES		112,433.49
6000 OTHER ITEMS		
6020 Return of Cash Change		174.00
TOTAL OTHER ITEMS		174.00
20000 SUPPORT SERVICES		
25000 Central Services		
25100 Fiscal Services		
25190 Other Fiscal Services		
25191 Refund of Revenue		532.30
TOTAL SUPPORT SERVICES		532.30
30000 COMMUNITY SERVICES		
31000 Food Services Operations		
31100 Service Area Direction - Food Services Operations		16,411.40
31200 Food Preparation and Dispensing		112,287.75
31400 Food Purchases		102,368.19
31900 Other Food Services		438.00
TOTAL COMMUNITY SERVICES		231,505.34
TOTAL LOCAL SOURCES		140,445.13
TOTAL FEDERAL SOURCES		112,433.49
TOTAL LOANS		174.00
TOTAL SUPPORT SERVICES		532.30
TOTAL COMMUNITY SERVICES		231,505.34
Total of Expenditure Accounts	\$	232,037.64
Grand Total All Expenditures	\$	232,037.64
0900 Textbook Rental Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 Other Revenue From Local Sources		
1940 Textbook Sales and Rentals		
1942 Textbook Rentals	\$	76,665.87
TOTAL REVENUE FROM LOCAL SOURCES		76,665.87
3000 REVENUE FROM STATE SOURCES		
3900 Revenue For/On Behalf of the School Corporation		
3910 Textbook Reimbursements		32,351.02
TOTAL REVENUE FROM STATE SOURCES		32,351.02
20000 SUPPORT SERVICES		
25000 Central Services		
25100 Fiscal Services		
25190 Other Fiscal Services		
25191 Refund of Revenue		441.16
25500 Textbooks for Rent or Resale		
25520 Textbooks, Workbooks, and Repairs		39,209.28
TOTAL SUPPORT SERVICES		39,650.44
TOTAL LOCAL SOURCES		76,665.87
TOTAL STATE SOURCES		32,351.02
TOTAL SUPPORT SERVICES		39,650.44
Total of Expenditure Accounts	\$	39,650.44
Grand Total All Expenditures	\$	39,650.44

1200 Levy Excess Fund

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1000 REVENUE FROM LOCAL SOURCES		
1200 Revenue From Local Government Units Other Than School Corporations		
1230 Income Taxes		
1232 Local Option - Property Tax Replacement	\$	16,754.83
TOTAL REVENUE FROM LOCAL SOURCES		16,754.83
TOTAL LOCAL SOURCES		16,754.83
1850 Educational License Plates		
2000 REVENUE FROM INTERMEDIATE SOURCES		
2900 Revenue For/On Behalf of the School Corporation		
2910 Educational License Plate Fees	\$	225.00
TOTAL REVENUE FROM INTERMEDIATE SOURCES		225.00
20000 SUPPORT SERVICES		
27000 Student Transportation		
27900 Other Student Transportation Services		500.00
TOTAL SUPPORT SERVICES		500.00
TOTAL INTERMEDIATE SOURCES		225.00
TOTAL SUPPORT SERVICES		500.00
Total of Expenditure Accounts	\$	500.00
Grand Total All Expenditures	\$	500.00
1931 Early Intervention Grant		
3000 REVENUE FROM STATE SOURCES		
3200 Restricted Grants-In-Aid		
3214 Early Intervention/Reading Recovery	\$	12,672.00
TOTAL REVENUE FROM STATE SOURCES		12,672.00
Total of Receipt Accounts	\$	12,672.00
Grand Total All Receipts	\$	12,672.00
10000 INSTRUCTION		
16000 Remediation		
16200 Preventive Remediation		12,672.00
TOTAL INSTRUCTION		12,672.00
TOTAL STATE SOURCES		12,672.00
TOTAL INSTRUCTION		12,672.00
Total of Expenditure Accounts	\$	12,672.00
Grand Total All Expenditures	\$	12,672.00
2020 Donations, Gifts, and Trusts		
20000 SUPPORT SERVICES		
21000 Support Services - Students		
21300 Health Services		
21390 Other Health Services	\$	104.61
TOTAL SUPPORT SERVICES		104.61
TOTAL SUPPORT SERVICES		104.61
Total of Expenditure Accounts	\$	104.61
Grand Total All Expenditures	\$	104.61
2022 Donations, Gifts, and Trusts		
11000 Regular Programs		
11100 Elementary	\$	492.00
TOTAL INSTRUCTION		492.00

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TOTAL INSTRUCTION		492.00
Total of Expenditure Accounts	\$	492.00
Grand Total All Expenditures	\$	492.00
2107 Instructional Support Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 Other Revenue From Local Sources		
1920 Contributions and Donations from Private Sources	\$	4,803.00
TOTAL REVENUE FROM LOCAL SOURCES		4,803.00
Total of Receipt Accounts	\$	4,803.00
Grand Total All Receipts	\$	4,803.00
10000 INSTRUCTION		
11000 Regular Programs		
11100 Elementary		372.97
TOTAL INSTRUCTION		372.97
TOTAL LOCAL SOURCES		4,803.00
TOTAL INSTRUCTION		372.97
Total of Expenditure Accounts	\$	372.97
Grand Total All Expenditures	\$	372.97
2110 Instructional Support Fund		
11000 Regular Programs		
11100 Elementary	\$	230.06
TOTAL INSTRUCTION		230.06
TOTAL INSTRUCTION		230.06
Total of Expenditure Accounts	\$	230.06
Grand Total All Expenditures	\$	230.06
2160 Instructional Support Fund		
11000 Regular Programs		
11300 High School	\$	5,277.14
TOTAL INSTRUCTION		5,277.14
TOTAL INSTRUCTION		5,277.14
Total of Expenditure Accounts	\$	5,277.14
Grand Total All Expenditures	\$	5,277.14
2730 Scholarships and Awards Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 Other Revenue From Local Sources		
1920 Contributions and Donations from Private Sources	\$	500.00
TOTAL REVENUE FROM LOCAL SOURCES		500.00
TOTAL LOCAL SOURCES		500.00
2802 Construction/Remodel/Equip/Bldg Fund		
1000 REVENUE FROM LOCAL SOURCES		
1900 Other Revenue From Local Sources		
1990 Miscellaneous		
1994 Other Overpayments and Reimbursements	\$	78,402.00
TOTAL REVENUE FROM LOCAL SOURCES		78,402.00
40000 FACILITIES ACQUISTION AND CONSTRUCTION		
43000 Professional Services		78,402.00

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TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		78,402.00
TOTAL LOCAL SOURCES		78,402.00
TOTAL NONPROGRAMMED CHARGES		78,402.00
Total of Expenditure Accounts	\$	78,402.00
Grand Total All Expenditures	\$	78,402.00
2912 Miscellaneous Programs		
20000 SUPPORT SERVICES		
22000 Support Services - Instruction		
22100 Improvement of Instruction		
22130 Instructional Staff Training	\$	11,389.11
TOTAL SUPPORT SERVICES		11,389.11
TOTAL SUPPORT SERVICES		11,389.11
Total of Expenditure Accounts	\$	11,389.11
Grand Total All Expenditures	\$	11,389.11
2920 Miscellaneous Programs		
11000 Regular Programs		
11100 Elementary	\$	361.07
TOTAL INSTRUCTION		361.07
TOTAL INSTRUCTION		361.07
Total of Expenditure Accounts	\$	361.07
Grand Total All Expenditures	\$	361.07
3720 School Technology Fund		
3000 REVENUE FROM STATE SOURCES		
3200 Restricted Grants-In-Aid		
3217 Technology Grants	\$	4,110.00
TOTAL REVENUE FROM STATE SOURCES		4,110.00
20000 SUPPORT SERVICES		
25000 Central Services		
25800 Administrative Technology Services		
25860 Hardware Maintenance and Support		283.00
TOTAL SUPPORT SERVICES		283.00
TOTAL STATE SOURCES		4,110.00
TOTAL SUPPORT SERVICES		283.00
Total of Expenditure Accounts	\$	283.00
Grand Total All Expenditures	\$	283.00
3911 Miscellaneous Programs		
3000 REVENUE FROM STATE SOURCES		
3200 Restricted Grants-In-Aid		
3230 Gifted & Talented	\$	29,104.87
TOTAL REVENUE FROM STATE SOURCES		29,104.87
Total of Receipt Accounts	\$	29,104.87
Grand Total All Receipts	\$	29,104.87
10000 INSTRUCTION		
12000 Special Programs		
12100 Gifted and Talented		
12150 High Ability Student Programs		16,117.19

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TOTAL INSTRUCTION		16,117.19
TOTAL STATE SOURCES		29,104.87
TOTAL INSTRUCTION		16,117.19
Total of Expenditure Accounts	\$	16,117.19
Grand Total All Expenditures	\$	16,117.19
3954 Miscellaneous Programs		
3000 REVENUE FROM STATE SOURCES		
3200 Restricted Grants-In-Aid		
3217 Technology Grants	\$	17,145.59
TOTAL REVENUE FROM STATE SOURCES		17,145.59
20000 SUPPORT SERVICES		
22000 Support Services - Instruction		
22100 Improvement of Instruction		
22130 Instructional Staff Training		17,015.69
25000 Central Services		
25800 Administrative Technology Services		
25860 Hardware Maintenance and Support		66,733.72
TOTAL SUPPORT SERVICES		83,749.41
TOTAL STATE SOURCES		17,145.59
TOTAL SUPPORT SERVICES		83,749.41
Total of Expenditure Accounts	\$	83,749.41
Grand Total All Expenditures	\$	83,749.41
4111 PL 107-110 ECIA Title I		
4000 REVENUE FROM FEDERAL SOURCES		
4500 Restricted Grants-In-Aid From the Federal Government Through the State		
4510 Public Law 97-35 IASA		
4514 Title I	\$	56,027.03
TOTAL REVENUE FROM FEDERAL SOURCES		56,027.03
Total of Receipt Accounts	\$	56,027.03
Grand Total All Receipts	\$	56,027.03
10000 INSTRUCTION		
11000 Regular Programs		
11100 Elementary		42,373.17
TOTAL INSTRUCTION		42,373.17
20000 SUPPORT SERVICES		
22000 Support Services - Instruction		
22100 Improvement of Instruction		
22130 Instructional Staff Training		8,768.81
TOTAL SUPPORT SERVICES		8,768.81
TOTAL FEDERAL SOURCES		56,027.03
TOTAL INSTRUCTION		42,373.17
TOTAL SUPPORT SERVICES		8,768.81
Total of Expenditure Accounts	\$	51,141.98
Grand Total All Expenditures	\$	51,141.98
5221 PL 101-476 IDEA		
4000 REVENUE FROM FEDERAL SOURCES		
4200 Unrestricted Grants-In-Aid		

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4220 Special Education		
4223 Public Law 101-476 IDEA	\$	198,302.61
TOTAL REVENUE FROM FEDERAL SOURCES		198,302.61
Total of Receipt Accounts	\$	198,302.61
Grand Total All Receipts	\$	198,302.61
10000 INSTRUCTION		
12000 Special Programs		
12600 Learning Disability		
12610 Learning Disability		83,934.27
12800 Special Education Preschool		
12810 Special Education Preschool		322.96
12900 Other Special Programs		3,613.42
TOTAL INSTRUCTION		87,870.65
20000 SUPPORT SERVICES		
21000 Support Services - Students		
21400 Psychological Services		
21430 Psychological Counseling		426.58
21500 Speech Pathology and Audiology Services		
21520 Speech Pathology Services		867.77
21600 Occupational Therapy - Related Services		
21620 Occupational Therapy Services		4,711.02
21800 Special Education Administration		
21810 Service Area Direction - Special Ed. Admin.		58,215.97
21890 Other Special Education Administration		14,347.58
TOTAL SUPPORT SERVICES		78,568.92
TOTAL FEDERAL SOURCES		198,302.61
TOTAL INSTRUCTION		87,870.65
TOTAL SUPPORT SERVICES		78,568.92
Total of Expenditure Accounts	\$	166,439.57
Grand Total All Expenditures	\$	166,439.57
5222 PL 101-476 IDEA		
12000 Special Programs		
12600 Learning Disability		
12610 Learning Disability	\$	21.27
TOTAL INSTRUCTION		21.27
TOTAL INSTRUCTION		21.27
Total of Expenditure Accounts	\$	21.27
Grand Total All Expenditures	\$	21.27
5240 PL 101-476 IDEA		
4000 REVENUE FROM FEDERAL SOURCES		
4200 Unrestricted Grants-In-Aid		
4220 Special Education		
4223 Public Law 101-476 IDEA	\$	68,242.65
TOTAL REVENUE FROM FEDERAL SOURCES		68,242.65
5000 OTHER FINANCING SOURCES		
5200 Transfers From One Fund to Another		3,776.13 *
TOTAL OTHER FINANCING SOURCES		3,776.13
Total of Receipt Accounts	\$	68,242.65

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Total of Receipt Exceptions *	\$	3,776.13
Grand Total All Receipts	\$	72,018.78
10000 INSTRUCTION		
12000 Special Programs		
12600 Learning Disability		
12610 Learning Disability		-15,385.90
12800 Special Education Preschool		
12810 Special Education Preschool		-792.20
TOTAL INSTRUCTION		-16,178.10
20000 SUPPORT SERVICES		
21000 Support Services - Students		
21500 Speech Pathology and Audiology Services		
21520 Speech Pathology Services		-1,970.05
21600 Occupational Therapy - Related Services		
21620 Occupational Therapy Services		-80.72
21800 Special Education Administration		
21810 Service Area Direction - Special Ed. Admin.		-28.56
TOTAL SUPPORT SERVICES		-2,079.33
TOTAL FEDERAL SOURCES		68,242.65
TOTAL BONDS AND ADVANCES		3,776.13
TOTAL INSTRUCTION		-16,178.10
TOTAL SUPPORT SERVICES		-2,079.33
Total of Expenditure Accounts	\$	-18,257.43
Grand Total All Expenditures	\$	-18,257.43
5251 PL 105-17 IDEA Part B		
12000 Special Programs		
12600 Learning Disability		
12610 Learning Disability	\$	3,796.38
TOTAL INSTRUCTION		3,796.38
TOTAL INSTRUCTION		3,796.38
Total of Expenditure Accounts	\$	3,796.38
Grand Total All Expenditures	\$	3,796.38
5830 Drug Free Schools Title IV PL 107-113		
4000 REVENUE FROM FEDERAL SOURCES		
4990 Other (Specify)	\$	547.00
TOTAL REVENUE FROM FEDERAL SOURCES		547.00
60000 NONPROGRAMMED CHARGES		
60100 Transfers From One Fund to Another		547.00 *
TOTAL NONPROGRAMMED CHARGES		547.00
TOTAL FEDERAL SOURCES		547.00
Total of Expenditure Exceptions *	\$	547.00
Grand Total All Expenditures	\$	547.00
6841 Improving Teacher Quality NCLB, Title II, Part A		
4000 REVENUE FROM FEDERAL SOURCES		
4500 Restricted Grants-In-Aid From the Federal Government Through the State		
4599 Other	\$	32,207.00
TOTAL REVENUE FROM FEDERAL SOURCES		32,207.00

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Total of Receipt Accounts	\$	32,207.00
Grand Total All Receipts	\$	32,207.00
10000 INSTRUCTION		
11000 Regular Programs		
11100 Elementary		16,968.26
TOTAL INSTRUCTION		16,968.26
TOTAL FEDERAL SOURCES		32,207.00
TOTAL INSTRUCTION		16,968.26
Total of Expenditure Accounts	\$	16,968.26
Grand Total All Expenditures	\$	16,968.26
7965 Education Jobs Fund (Stimulus)		
4000 REVENUE FROM FEDERAL SOURCES		
4500 Restricted Grants-In-Aid From the Federal Government Through the State		
4581 Education Jobs	\$	3,641.88
TOTAL REVENUE FROM FEDERAL SOURCES		3,641.88
Total of Receipt Accounts	\$	3,641.88
Grand Total All Receipts	\$	3,641.88
10000 INSTRUCTION		
11000 Regular Programs		
11050 Full Day Kindergarten		3,641.88
TOTAL INSTRUCTION		3,641.88
TOTAL FEDERAL SOURCES		3,641.88
TOTAL INSTRUCTION		3,641.88
Total of Expenditure Accounts	\$	3,641.88
Grand Total All Expenditures	\$	3,641.88
Total of Receipt Accounts	\$	5,716,598.27
Total of Receipt Exceptions *	\$	267,354.13
Grand Total All Receipts	\$	5,983,952.40
Total of Expenditure Accounts	\$	5,896,250.00
Total of Expenditure Exceptions *	\$	4,323.13
Grand Total All Expenditures	\$	5,900,573.13

INDIANA DEPARTMENT OF EDUCATION
Office of School Finance

BIANNUAL FINANCIAL REPORT
Expenditures By Objects
January 1 to June 30, 2012
Report For
8625 Smith-Green Community Schools

General Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	2179154.06	55.76	565386.24	14.47	92357.03	2.36	823550.65	21.07	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	133278.00	3.41	57736.73	1.48	2888.18	0.07	43931.84	1.12	3907923.27
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	360093.33	100.00	360093.33
Capital/Cum Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	22589.16	4.55	0.00	0.00	0.00	0.00	4724.68	0.95	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	123438.38	24.86	151256.69	30.47	145249.68	29.26	49222.99	9.91	496481.58
Trans Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct	
	0.00	0.00	130578.09	52.17	11759.83	4.70	47711.44	19.06	
	Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
	11986.28	4.79	42648.63	17.04	0.00	0.00	5617.34	2.24	250301.61

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	135282.00	100.00	135282.00

State Fund	Certified Salaries	Pct	Non- Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	15500.34	15.48	0.00	0.00	8281.70	8.27	2449.51	2.45
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
6206.85	6.20	700.48	0.70	67010.72	66.91	0.00	0.00	100149.60

Fed Fund	Certified Salaries	Pct	Non- Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	147202.36	65.79	28272.25	12.64	2665.38	1.19	36548.23	16.33
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
5160.64	2.31	3110.69	1.39	792.36	0.35	0.00	0.00	223751.91

Other Fund	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	8150.00	1.93	76632.58	18.15	19087.66	4.52	61609.13	14.59
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
85301.66	20.20	168696.74	39.95	499.00	0.12	2289.93	0.54	422266.70

Totals	Certified Salaries	Pct	Non-Certified Salaries	Pct	Other Salaries	Pct	Employee Benefits	Pct
	2372595.92	40.24	800869.16	13.58	134151.60	2.28	976593.64	16.56
Purchased Services	Pct	Supplies Materials	Pct	Capital Outlay	Pct	Other Objects	Pct	Total
365371.81	6.20	424149.96	7.19	216439.94	3.67	596437.43	10.12	5896250.00