

**BIANNUAL FINANCIAL REPORT**  
Summary of Receipts and Expenditures

| Fund | Cash Balance<br>Beginning<br>Jul 1, 2013 | DOE Cash Balance<br>Beginning<br>Jul 1, 2013 | Receipts<br>Jul 1, 2013<br>Dec 31, 2013 | Receipt<br>Exceptions and<br>Plus Adjustment | Expenditures<br>Jul 1, 2013<br>Dec 31, 2013 | Expenditure<br>Exceptions and<br>Minus Adjustment | Cash Balance<br>Ending<br>Dec 31, 2013 | Actual<br>Cash Balance |
|------|--|--|---|--|---|---|--|------------------------|
| 100  | 117,145.92                               | 117,145.92                                   | 3,659,220.51                            | 0.00   | 3,702,082.71                                | 45,000.00   | 29,283.72                              |                        |
| 200  | 295,259.29                               | 295,259.29                                   | 405,741.25                              | 0.00   | 382,154.48                                  | 0.00  | 318,846.06                             |                        |
| 250  | 93,596.78                                | 93,596.78                                    | 173,354.82                              | 0.00   | 132,004.00                                  | 0.00  | 134,947.60                             |                        |
| 350  | 80,104.35                                | 80,104.35                                    | 395,929.36                              | 0.00   | 391,706.76                                  | 0.00  | 84,326.95                              |                        |
| 410  | 44,626.13                                | 44,626.13                                    | 204,046.29                              | 0.00   | 242,973.59                                  | 0.00  | 5,698.83                               |                        |
| 420  | 163,080.76                               | 163,080.76                                   | 47,957.57                               | 0.00   | 104,883.00                                  | 0.00  | 106,155.33                             |                        |
| 610  | 456,484.00                               | 456,484.00                                   | 0.00                                    | 0.00   | 0.00  | 0.00  | 456,484.00                             |                        |
| 620  | 156,126.23                               | 156,126.23                                   | 0.00                                    | 0.00   | 23,791.90                                   | 0.00  | 132,334.33                             |                        |
| 630  | 1,969.78                                 | 1,969.78                                     | 0.00                                    | 45,000.00                                    | 0.00  | 0.00  | 46,969.78                              |                        |
| 800  | 249,342.23                               | 249,342.23                                   | 205,902.08                              | 0.00   | 278,319.88                                  | 0.00  | 176,924.43                             |                        |
| 900  | 77,140.60                                | 77,140.60                                    | 63,841.22                               | 0.00   | 136,297.91                                  | 0.00  | 4,683.91                               |                        |
| 1750 | 0.00                                     | 0.00   | 5,327.00                                | 0.00   | 35.50                                       | 0.00  | 5,291.50                               |                        |
| 1850 | 1,227.93                                 | 1,227.93                                     | 56.25                                   | 0.00   | 0.00  | 0.00  | 1,284.18                               |                        |
| 1922 | -3,435.04                                | -3,435.04                                    | 3,435.04                                | 0.00   | 0.00  | 0.00  | 0.00                                   |                        |
| 2020 | 2.57                                     | 2.57   | 0.00                                    | 0.00   | 0.00  | 0.00  | 2.57                                   |                        |
| 2021 | 67.00                                    | 67.00  | 0.00                                    | 0.00   | 0.00  | 0.00  | 67.00                                  |                        |
| 2023 | 0.00                                     | 0.00   | 238.00                                  | 0.00   | 0.00  | 0.00  | 238.00                                 |                        |
| 2024 | 0.00                                     | 0.00   | 455.00                                  | 0.00   | 0.00  | 0.00  | 455.00                                 |                        |
| 2025 | 4,136.50                                 | 4,136.50                                     | 0.00                                    | 0.00   | 1,797.75                                    | 0.00  | 2,338.75                               |                        |
| 2040 | 1,954.00                                 | 1,954.00                                     | 0.00                                    | 0.00   | 0.00  | 0.00  | 1,954.00                               |                        |
| 2105 | 105.84                                   | 105.84                                       | 0.00                                    | 0.00   | 0.00  | 0.00  | 105.84                                 |                        |
| 2106 | 2,000.00                                 | 2,000.00                                     | 0.00                                    | 0.00   | 0.00  | 0.00  | 2,000.00                               |                        |
| 2107 | 3,471.47                                 | 3,471.47                                     | 0.00                                    | 0.00   | 789.02                                      | 0.00  | 2,682.45                               |                        |
| 2110 | 19.94                                    | 19.94  | 0.00                                    | 0.00   | 0.00  | 0.00  | 19.94                                  |                        |
| 2159 | 2,000.00                                 | 2,000.00                                     | 0.00                                    | 0.00   | 1,958.00                                    | 0.00  | 42.00                                  |                        |
| 2160 | 38.90                                    | 38.90  | 0.00                                    | 0.00   | 0.00  | 0.00  | 38.90                                  |                        |
| 2165 | 186.61                                   | 186.61                                       | 0.00                                    | 0.00   | 179.64                                      | 0.00  | 6.97                                   |                        |
| 2911 | 674.02                                   | 674.02                                       | 0.00                                    | 0.00   | 0.00  | 0.00  | 674.02                                 |                        |
| 2912 | 831.51                                   | 831.51                                       | 0.00                                    | 0.00   | 831.51                                      | 0.00  | 0.00                                   |                        |

**BIANNUAL FINANCIAL REPORT**  
Summary of Receipts and Expenditures

| Fund         | Cash Balance<br>Beginning<br>Jul 1, 2013 | DOE Cash Balance<br>Beginning<br>Jul 1, 2013 | Receipts            |                  | Receipt                           |                             | Expenditures                       |                  | Cash Balance<br>Ending<br>Dec 31, 2013 | Actual<br>Cash Balance |
|--------------|--|--|---------------------|------------------|-----------------------------------|-----------------------------|------------------------------------|------------------|--|------------------------|
|              |  |  | Jul 1, 2013         | Dec 31, 2013     | Exceptions and<br>Plus Adjustment | Jul 1, 2013<br>Dec 31, 2013 | Exceptions and<br>Minus Adjustment |                  |  |                        |
| 2920         | 58.71                                    | 58.71  | 0.00                | 0.00             | 0.00                              | 0.00                        | 0.00                               | 0.00             | 58.71                                  |                        |
| 2999         | 0.00                                     | 0.00   | 36,318.23           | 0.00             | 0.00                              | 0.00                        | 0.00                               | 0.00             | 36,318.23                              |                        |
| 3013         | 0.00                                     | 0.00   | 0.00                | 0.00             | 0.00                              | 12,028.42                   | 0.00                               | 0.00             | -12,028.42                             |                        |
| 3300         | 601.00                                   | 601.00                                       | 0.00                | 0.00             | 0.00                              | 0.00                        | 0.00                               | 0.00             | 601.00                                 |                        |
| 3720         | 5,482.90                                 | 5,482.90                                     | 4,350.00            | 0.00             | 0.00                              | 6,825.00                    | 0.00                               | 0.00             | 3,007.90                               |                        |
| 3912         | 1,233.39                                 | 1,233.39                                     | 0.00                | 0.00             | 0.00                              | 1,233.39                    | 0.00                               | 0.00             | 0.00                                   |                        |
| 3954         | -19,990.13                               | -19,990.13                                   | 33,157.46           | 0.00             | 0.00                              | 13,167.33                   | 0.00                               | 0.00             | 0.00                                   |                        |
| 4112         | -9,985.52                                | -9,985.52                                    | 33,499.65           | 0.00             | 0.00                              | 23,514.13                   | 0.00                               | 0.00             | 0.00                                   |                        |
| 4113         | 0.00                                     | 0.00   | 0.00                | 0.00             | 0.00                              | 35,778.52                   | 0.00                               | 0.00             | -35,778.52                             |                        |
| 5221         | -310.49                                  | -310.49                                      | 0.00                | 0.00             | 0.00                              | 0.00                        | 0.00                               | 0.00             | -310.49                                |                        |
| 5222         | -66,419.44                               | -66,419.44                                   | 90,519.54           | 0.00             | 0.00                              | 24,174.86                   | 0.00                               | 0.00             | -74.76                                 |                        |
| 5223         | 0.00                                     | 0.00   | 68,638.69           | 0.00             | 0.00                              | 115,753.87                  | 0.00                               | 0.00             | -47,115.18                             |                        |
| 5253         | 0.00                                     | 0.00   | 575.56              | 0.00             | 0.00                              | 1,868.91                    | 0.00                               | 0.00             | -1,293.35                              |                        |
| 5413         | 0.00                                     | 0.00   | 0.00                | 0.00             | 0.00                              | 1,334.61                    | 0.00                               | 0.00             | -1,334.61                              |                        |
| 6842         | -3,319.02                                | -3,319.02                                    | 9,977.32            | 0.00             | 0.00                              | 6,658.30                    | 0.00                               | 0.00             | 0.00                                   |                        |
| 6843         | 0.00                                     | 0.00   | 0.00                | 0.00             | 0.00                              | 9,856.56                    | 0.00                               | 0.00             | -9,856.56                              |                        |
| <b>Total</b> | <b>1,655,508.72</b>                      | <b>1,655,508.72</b>                          | <b>5,442,540.84</b> | <b>45,000.00</b> | <b>45,000.00</b>                  | <b>5,651,999.55</b>         | <b>45,000.00</b>                   | <b>45,000.00</b> | <b>1,446,050.01</b>                    |                        |

**BIANNUAL FINANCIAL REPORT**  
Statement of Obligations

| BONDS AND OTHER INDEBTNESS           | Account | Principal Outstanding<br>Jul 1, 2013<br>(901) | Adjustments to<br>Beginning<br>Principal | Principal Created<br>Jul 1, 2013 - Dec 31,<br>2013<br>(902) | Total Principal<br>(903) | Principal Paid<br>Jul 1, 2013 - Dec 31,<br>2013<br>(904) | Principal Outstanding<br>Dec 31, 2013<br>(905) | Interest Debt<br>Dec 31, 2013<br>(906) |
|--------------------------------------|---------|---|--|---|--------------------------|--|--|--|
| Holding Company - Public and Private | 96005   | \$5,920,000.00                                | \$0.00                                   | \$0.00  | \$5,920,000.00           | \$165,000.00   | \$5,755,000.00                                 | \$1,402,101.25                         |
| Common School Loans                  | 96007   | \$1,609,710.01                                | \$0.00                                   | \$0.00  | \$1,609,710.01           | \$107,314.00   | \$1,502,396.01                                 | \$257,553.60                           |
| Retirement/Severance Bonds           | 96011   | \$600,000.00                                  | \$0.00                                   | \$0.00  | \$600,000.00             | \$115,000.00   | \$485,000.00                                   | \$53,326.25                            |
| <b>Total</b>                         |         | <b>\$8,129,710.01</b>                         | <b>\$0.00</b>                            | <b>\$0.00</b>   | <b>\$8,129,710.01</b>    | <b>\$387,314.00</b>                                      | <b>\$7,742,396.01</b>                          | <b>\$1,712,981.10</b>                  |

**BIANNUAL FINANCIAL REPORT**  
Statements of Investments

| Account      | Corporation<br>Investment Balance<br>Beginning Jul 1, 2013 | DOE<br>Investment Balance<br>Beginning Jul 1,<br>2013 | Plus or Minus<br>Adjustments | Sale of Investments<br>Jul 1, 2013<br>Dec 31, 2013 | Purchase of Investments<br>Jul 1, 2013<br>Dec 31, 2013 | Investments<br>Outstanding<br>Dec 31, 2013 |
|--------------|--|---|------------------------------|--|--|--|
| 100          | 1,003,777.33   | 1,003,777.33  | 0.00                         | 0.00   | 0.00   | 1,003,777.33                               |
| <b>Total</b> | <b>1,003,777.33</b>  | <b>1,003,777.33</b>                                   | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>  | <b>1,003,777.33</b>                        |

CALENDAR FINANCIAL REPORT  
Office of School Finance  
Descriptive Listing By Fund And Account  
Jul 1, 2013 to Dec 31, 2013

| <b>1000 GENERAL FUND</b>                             |                 |
|--|-----------------|
| <b>1000 REVENUE FROM LOCAL SOURCES</b>               |                 |
| 1500 Investment Income                               | \$ 10,316.90    |
| 1510 Interest on Investments                         |                 |
| 1700 School Corporation Activities                   |                 |
| 1740 Fees - Student and Adult                        |                 |
| 1741 Student and Adult                               | \$ 30,183.80    |
| 1900 Other Revenue From Local Sources                |                 |
| 1910 Rentals   | \$ 9,978.00     |
| 1990 Miscellaneous                                   |                 |
| 1994 Other Overpayments and Reimbursements           | \$ 456.97       |
| 1999 Other   | \$ 40.50        |
| TOTAL REVENUE FROM LOCAL SOURCES                     | \$ 50,976.17    |
| <b>2000 REVENUE FROM INTERMEDIATE SOURCES</b>        |                 |
| 2900 Revenue For/On Behalf of the School Corporation |                 |
| 2920 Congressional Interest                          | \$ 7.64         |
| TOTAL REVENUE FROM INTERMEDIATE SOURCES              | \$ 7.64         |
| <b>3000 REVENUE FROM STATE SOURCES</b>               |                 |
| 3100 Unrestricted Grants-In-Aid                      |                 |
| 3110 Minimum Foundation Program                      |                 |
| 3111 Basic Grant                                     | \$ 3,445,909.60 |
| 3113 Common School Funds Withheld                    | \$ 153,900.90   |
| 3114 Summer School                                   | \$ 7,801.25     |
| TOTAL REVENUE FROM STATE SOURCES                     | \$ 3,607,611.75 |
| <b>6000 OTHER ITEMS</b>                              |                 |
| 6020 Return of Cash Change                           | \$ 200.00       |
| 6600 Other (Specify)                                 | \$ 424.95       |
| TOTAL OTHER ITEMS                                    | \$ 624.95       |
| Total of Receipt Accounts                            | \$ 3,659,220.51 |
| Grand Total of Receipt Accounts                      | \$ 3,659,220.51 |
| <b>10000 INSTRUCTION</b>                             |                 |
| 11000 Regular Programs                               |                 |
| 11050 Full Day Kindergarten                          | \$ 96,799.30    |
| 11100 Elementary                                     | \$ 797,150.38   |
| 11200 Middle/Junior High                             | \$ 277,847.12   |
| 11300 High School                                    | \$ 620,617.84   |
| 11400 Vocational Education                           |                 |
| 11420 Agriculture B                                  | \$ 44,624.78    |
| 11450 Consumer and Homemaking                        | \$ 18,411.38    |
| 11460 Occupational Home Economics                    | \$ 18,547.19    |
| 11500 Vocational Education (Continued)               |                 |
| 11510 Cooperative Education                          | \$ 39,668.94    |
| 11600 Alternative Education Programs                 |                 |
| 11630 High School                                    | \$ 7,985.19     |

|   |                 |
|---|-----------------|
| 12000 Special Programs                                      | \$ 43,624.88    |
| 12200 Mental Disabilities                                   |                 |
| 12220 Moderate Mental Disabilities                          |                 |
| 12300 Physical Impairment                                   |                 |
| 12350 Homebound   | \$ 519.28       |
| 12600 Learning Disability                                   |                 |
| 12610 Learning Disability                                   |                 |
| 12800 Special Education Preschool                           | \$ 232,991.07   |
| 12810 Special Education Preschool                           |                 |
| 14000 Summer School Programs                                | \$ 23,370.67    |
| 14100 Elementary Summer School                              |                 |
| 14300 High School Summer School                             | \$ 2,140.53     |
| 16000 Remediation   | \$ 4,094.58     |
| 16200 Preventive Remediation                                |                 |
| 17000 Payments to Other Governmental Units Within the State | \$ 26,880.64    |
| 17100 Transfer Tuition                                      | \$ 4,877.71     |
| 17300 Area Vocational School (Participating Share)          | \$ 119,908.79   |
| 17400 Joint Services and Supply - Special Education         | \$ 24,462.73    |
| TOTAL INSTRUCTION   | \$ 2,404,523.00 |
| <b>20000 SUPPORT SERVICES</b>                               |                 |
| 21000 Support Services - Students                           |                 |
| 21100 Attendance and Social Work Services                   |                 |
| 21120 Attendance Services                                   | \$ 12,379.67    |
| 21200 Guidance Services                                     |                 |
| 21220 Counseling Services                                   |                 |
| 21300 Health Services                                       | \$ 113,628.18   |
| 21340 Nurse Services  |                 |
| 21400 Psychological Services                                | \$ 25,556.10    |
| 21420 Psychological Testing                                 |                 |
| 21500 Speech Pathology and Audiology Services               | \$ 23,148.97    |
| 21520 Speech Pathology Services                             |                 |
| 22000 Support Services - Instruction                        | \$ 32,984.05    |
| 22100 Improvement of Instruction                            |                 |
| 22130 Instructional Staff Training                          |                 |
| 22200 Library/Media Services                                | \$ 3,523.44     |
| 22220 School Library  |                 |
| 22230 Audiovisual   | \$ 80,866.85    |
| 23000 Support Services - General Administration             | \$ 3,670.95     |
| 23100 Board of Education                                    |                 |
| 23110 Service Area Direction - Board of Education           | \$ 5,972.60     |
| 23150 Legal Services  | \$ 1,159.40     |
| 23160 Promotion Expenses                                    | \$ 1,015.07     |
| 23200 Executive Administration                              |                 |
| 23210 Office of the Superintendent                          | \$ 129,241.86   |
| 23220 Community Relations                                   | \$ 375.00       |
| 24000 Support Services - School Administration              |                 |
| 24100 Office of the Principal                               | \$ 213,936.45   |
| 24900 Other Support Services - School Administration        | \$ 36,214.05    |

|  |                 |
|--|-----------------|
| 25000 Central Services   |                 |
| 25100 Fiscal Services  |                 |
| 25110 Office of the Business Manager                                     | \$ 95,098.71    |
| 25193 Printed Forms  | \$ 1,287.23     |
| 25195 Bank Account Service Charge  | \$ 675.48       |
| 25196 Cash Change  | \$ 200.00       |
| 26000 Operation and Maintenance of Plant Services                        |                 |
| 26100 Service Area Direction - Operation & Maintenance of Plant Services | \$ 32,057.15    |
| 26200 Maintenance of Buildings   | \$ 328,257.29   |
| 26300 Maintenance of Grounds   | \$ 32,700.49    |
| 26700 Insurance  | \$ 37,772.50    |
| TOTAL SUPPORT SERVICES   | \$ 1,211,721.49 |
| <b>30000 COMMUNITY SERVICES</b>  |                 |
| 33000 Community Services Operations                                      |                 |
| 33400 Athletic Coaches   | \$ 85,838.22    |
| TOTAL COMMUNITY SERVICES   | \$ 85,838.22    |
| <b>60000 NON-PROGRAMMED CHARGES</b>                                      |                 |
| 60100 Transfers From One Fund to Another                                 | \$ 45,000.00    |
| TOTAL NON-PROGRAMMED CHARGES   | \$ 45,000.00    |
| TOTAL LOCAL SOURCES  | \$ 50,976.17    |
| TOTAL INTERMEDIATE SOURCES   | \$ 7.64         |
| TOTAL STATE SOURCES  | \$ 3,607,611.75 |
| TOTAL OTHER ITEMS  | \$ 624.95       |
| TOTAL INSTRUCTION  | \$ 2,404,523.00 |
| TOTAL SUPPORT SERVICES   | \$ 1,211,721.49 |
| TOTAL COMMUNITY SERVICES   | \$ 85,838.22    |
| TOTAL NON-PROGRAMMED CHARGES   | \$ 45,000.00    |
| TOTAL OF EXPENDITURE ACCOUNTS  | \$ 3,702,082.71 |
| TOTAL OF EXPENDITURE EXCEPTION ACCOUNTS                                  | \$ 45,000.00    |
| Grand Total of Expenditure Accounts                                      | \$ 3,747,082.71 |
| <b>0200 DEBT SERVICE FUND</b>  |                 |
| <b>1000 REVENUE FROM LOCAL SOURCES</b>                                   |                 |
| 1100 Taxes   |                 |
| 1110 Local Property Taxes (Ad Valorem Taxes)                             | \$ 343,241.70   |
| 1200 Revenue From Local Government Units Other Than School Corporations  |                 |
| 1210 Ad Valorem Taxes  |                 |
| 1211 License Excise Tax  | \$ 40,671.90    |
| 1212 Commercial Vehicle Excise Tax                                       | \$ 2,348.33     |
| 1230 Income Taxes  |                 |
| 1231 Financial Institution Tax   | \$ 2,935.20     |
| 1232 Local Option - Property Tax Replacement                             | \$ 16,544.12    |
| TOTAL REVENUE FROM LOCAL SOURCES   | \$ 405,741.25   |
| <b>50000 DEBT SERVICES</b>   |                 |
| 53000 Lease Rental   |                 |
| 53100 Buildings - Principal  | \$ 165,000.00   |
| 53150 Buildings - Interest   | \$ 75,500.00    |

|               |   |
|---------------|---|
| \$ 395,929.36 | TOTAL REVENUE FROM LOCAL SOURCES  |
| \$ 16,141.40  | 1232 Local Option - Property Tax Replacement                            |
| \$ 2,864.86   | 1231 Financial Institution Tax  |
|               | 1230 Income Taxes   |
| \$ 2,291.75   | 1212 Commercial Vehicle Excise Tax                                      |
| \$ 39,686.91  | 1211 License Excise Tax   |
|               | 1210 Ad Valorem Taxes   |
|               | 1200 Revenue From Local Government Units Other Than School Corporations |
| \$ 334,944.44 | 1110 Local Property Taxes (Ad Valorem Taxes)                            |
|               | 1100 Taxes  |

**1000 REVENUE FROM LOCAL SOURCES**

**0350 CAPITAL PROJECTS FUND**

|               |                                     |
|---------------|-------------------------------------|
| \$ 132,004.00 | Grand Total of Expenditure Accounts |
| \$ 132,004.00 | Total of Expenditure Accounts       |
| \$ 132,004.00 | TOTAL DEBT SERVICES                 |
| \$ 173,354.82 | TOTAL LOCAL SOURCES                 |
| \$ 132,004.00 | TOTAL DEBT SERVICES                 |
| \$ 17,004.00  | 52100 Bonds - Interest              |
|               | 52000 Interest on Debt              |
| \$ 115,000.00 | 51100 Bonds - Principal             |
|               | 51000 Principal of Debt             |

**50000 DEBT SERVICES**

|               |   |
|---------------|---|
| \$ 173,354.82 | TOTAL REVENUE FROM LOCAL SOURCES  |
| \$ 1,311.72   | 1231 Financial Institution Tax  |
|               | 1230 Income Taxes   |
| \$ 1,047.39   | 1212 Commercial Vehicle Excise Tax                                      |
| \$ 18,104.02  | 1211 License Excise Tax   |
|               | 1210 Ad Valorem Taxes   |
|               | 1200 Revenue From Local Government Units Other Than School Corporations |
| \$ 152,891.69 | 1110 Local Property Taxes (Ad Valorem Taxes)                            |
|               | 1100 Taxes  |

**1000 REVENUE FROM LOCAL SOURCES**

**0250 RETIREMENT/SEVERANCE BOND FUND DEBT SVC**

|               |   |
|---------------|---|
| \$ 382,154.48 | Grand Total of Expenditure Accounts       |
| \$ 382,154.48 | Total of Expenditure Accounts             |
| \$ 382,154.48 | TOTAL DEBT SERVICES                       |
| \$ 405,741.25 | TOTAL LOCAL SOURCES                       |
| \$ 382,154.48 | TOTAL DEBT SERVICES                       |
| \$ 34,340.46  | 54250 Common School Fund Loan - Interest  |
| \$ 107,314.02 | 54200 Common School Fund Loan - Principal |
|               | 54000 Advancements and Obligations        |



|               |   |  |
|---------------|---|--|
|               | <b>20000 SUPPORT SERVICES</b>   |  |
|               | 22000 Support Services - Instruction                                    |  |
|               | 22300 Instruction - Related Technology                                  |  |
|               | 22360 Network Support   |  |
| \$ 45,127.72  | 25000 Central Services  |  |
|               | 25800 Administrative Technology Services                                |  |
|               | 25860 Hardware Maintenance and Support                                  |  |
| \$ 69,823.66  | 26000 Operation and Maintenance of Plant Services                       |  |
|               | 26200 Maintenance of Buildings  |  |
| \$ 76,053.19  | 26400 Maintenance of Equipment  |  |
| \$ 58,671.67  | TOTAL SUPPORT SERVICES  |  |
| \$ 249,676.24 |   |  |
|               | <b>40000 FACILITIES ACQUISITION AND CONSTRUCTION</b>                    |  |
|               | 43000 Professional Services   |  |
| \$ 1,646.73   |   |  |
|               | 45000 Building Acquisition  |  |
| \$ 92,277.89  | 45100 Building Acquisition, Construction and Improvements               |  |
| \$ 45,585.01  | 47000 Purchase of Mobile or Fixed Equipment                             |  |
| \$ 2,520.89   | 49000 Other Facilities Acquisition and Construction                     |  |
| \$ 142,030.52 | TOTAL FACILITIES ACQUISITION AND CONSTRUCTION                           |  |
| \$ 395,929.36 | TOTAL LOCAL SOURCES   |  |
| \$ 249,676.24 | TOTAL SUPPORT SERVICES  |  |
| \$ 142,030.52 | TOTAL FACILITIES ACQUISITION AND CONSTRUCTION                           |  |
| \$ 391,706.76 | Total of Expenditure Accounts   |  |
| \$ 391,706.76 | Grand Total of Expenditure Accounts                                     |  |
|               | <b>0410 SCHOOL TRANSPORTATION FUND</b>                                  |  |
|               | <b>1000 REVENUE FROM LOCAL SOURCES</b>                                  |  |
|               | 1100 Taxes  |  |
|               | 1110 Local Property Taxes (Ad Valorem Taxes)                            |  |
| \$ 172,617.97 | 1200 Revenue From Local Government Units Other Than School Corporations |  |
|               | 1210 Ad Valorum Taxes   |  |
|               | 1211 License Excise Tax   |  |
| \$ 20,454.02  | 1212 Commercial Vehicle Excise Tax                                      |  |
| \$ 1,180.97   | 1230 Income Taxes   |  |
|               | 1231 Financial Institution Tax  |  |
| \$ 1,476.16   | 1232 Local Option - Property Tax Replacement                            |  |
| \$ 8,317.17   | TOTAL REVENUE FROM LOCAL SOURCES  |  |
| \$ 204,046.29 |   |  |
|               | <b>20000 SUPPORT SERVICES</b>   |  |
|               | 25000 Central Services  |  |
|               | 25700 Personnel Services  |  |
|               | 25750 Health Services   |  |
| \$ 886.00     |   |  |

|   |                      |
|---|----------------------|
| 27000 Student Transportation  | \$ 54,822.48         |
| 27010 Service Area Direction - Student Transportation                   | \$ 135,862.79        |
| 27100 Vehicle Operation   | \$ 39,238.82         |
| 27300 Vehicle Servicing and Maintenance                                 | \$ 11,283.50         |
| 27500 Insurance on Buses  | \$ 880.00            |
| 27910 Bus Driver Training   | \$ 242,973.59        |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 242,973.59</b> |
| <b>TOTAL LOCAL SOURCES</b>  | <b>\$ 204,046.29</b> |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 242,973.59</b> |
| Total of Expenditure Accounts   | \$ 242,973.59        |
| Grand Total of Expenditure Accounts                                     | \$ 242,973.59        |
| <b>0420 SCHOOL BUS REPLACEMENT FUND</b>                                 |                      |
| <b>1000 REVENUE FROM LOCAL SOURCES</b>                                  |                      |
| 1100 Taxes  | \$ 40,570.38         |
| 1110 Local Property Taxes (Ad Valorem Taxes)                            |                      |
| 1200 Revenue From Local Government Units Other Than School Corporations |                      |
| 1210 Ad Valorum Taxes   |                      |
| 1211 License Excise Tax   | \$ 4,807.31          |
| 1212 Commercial Vehicle Excise Tax                                      | \$ 277.56            |
| 1230 Income Taxes   |                      |
| 1231 Financial Institution Tax  | \$ 346.94            |
| 1232 Local Option - Property Tax Replacement                            | \$ 1,955.38          |
| <b>TOTAL REVENUE FROM LOCAL SOURCES</b>                                 | <b>\$ 47,957.57</b>  |
| <b>2000 SUPPORT SERVICES</b>  |                      |
| 27000 Student Transportation  | \$ 104,883.00        |
| 27400 Purchase of School Buses  | \$ 104,883.00        |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 104,883.00</b> |
| <b>TOTAL LOCAL SOURCES</b>  | <b>\$ 47,957.57</b>  |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 104,883.00</b> |
| Total of Expenditure Accounts   | \$ 104,883.00        |
| Grand Total of Expenditure Accounts                                     | \$ 104,883.00        |
| <b>0620 RETIREMENT/SEVERANCE BOND FUND</b>                              |                      |
| <b>20000 SUPPORT SERVICES</b>   |                      |
| 25000 Central Services  |                      |
| 25700 Personnel Services  |                      |
| 25790 Other Personnel Services  |                      |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 23,791.90</b>  |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>\$ 23,791.90</b>  |
| Total of Expenditure Accounts   | \$ 23,791.90         |
| Grand Total of Expenditure Accounts                                     | \$ 23,791.90         |

**0630 POST-RETIREMENT/SVRNCE. FUTURE BENEFITS FUND**

**5000 OTHER FINANCING SOURCES**

5200 Transfers From One Fund to Another \$ 45,000.00

TOTAL OTHER FINANCING SOURCES \$ 45,000.00

TOTAL OTHER FINANCING SOURCES \$ 45,000.00

**0800 SCHOOL LUNCH FUND**

**1000 REVENUE FROM LOCAL SOURCES**

1600 Food Services

1610 Daily Sales - Reimbursable Programs

1611 School Lunch Program

1620 Daily Sales - Non-Reimbursable Programs

1621 Adult Sales

1900 Other Revenue From Local Sources

1990 Miscellaneous

1994 Other Overpayments and Reimbursements

1999 Other

TOTAL REVENUE FROM LOCAL SOURCES \$ 1,594,16

\$ 130,533.43

**3000 REVENUE FROM STATE SOURCES**

3100 Unrestricted Grants-In-Aid

3150 State Matching Funds

3151 School Lunch

TOTAL REVENUE FROM STATE SOURCES \$ 7,026.62

\$ 7,026.62

**4000 REVENUE FROM FEDERAL SOURCES**

4200 Unrestricted Grants-In-Aid

4290 Other (Specify)

4291 School Lunch Reimbursement

4292 School Breakfast Reimbursement

TOTAL REVENUE FROM FEDERAL SOURCES \$ 68,342.03

\$ 60,936.21

\$ 7,405.82

**20000 SUPPORT SERVICES**

25000 Central Services

25100 Fiscal Services

25191 Refund of Revenue

25196 Cash Change

TOTAL SUPPORT SERVICES \$ 283.00

\$ 330.70

**30000 COMMUNITY SERVICES**

31000 Food Services Operations

31100 Service Area Direction - Food Services Operations

31200 Food Preparation and Dispensing

31400 Food Purchases

\$ 89,989.65

\$ 154,940.62

\$ 32,575.91

| 8625 Smith-Green Community Schools      |               |
|---|---------------|
| Descriptive Listing By Fund And Account |               |
| CALENDAR FINANCIAL REPORT               |               |
| Jul 1, 2013 to Dec 31, 2013             |               |
| 31900 Other Food Services               | \$ 483.00     |
| TOTAL COMMUNITY SERVICES                | \$ 277,989.18 |
| TOTAL LOCAL SOURCES                     | \$ 130,533.43 |
| TOTAL STATE SOURCES                     | \$ 7,026.62   |
| TOTAL FEDERAL SOURCES                   | \$ 68,342.03  |
| TOTAL SUPPORT SERVICES                  | \$ 330.70     |
| TOTAL COMMUNITY SERVICES                | \$ 277,989.18 |
| Total of Expenditure Accounts           | \$ 278,319.88 |
| Grand Total of Expenditure Accounts     | \$ 278,319.88 |
| <b>0900 TEXTBOOK RENTAL FUND</b>        |               |
| 1900 Other Revenue From Local Sources   | \$ 805.67     |
| 1940 Textbook Sales and Rentals         | \$ 62,976.64  |
| 1941 Textbook Sales                     | \$ 805.67     |
| 1942 Textbook Rentals                   | \$ 62,976.64  |
| TOTAL REVENUE FROM LOCAL SOURCES        | \$ 63,782.31  |
| <b>6000 OTHER ITEMS</b>                 |               |
| 6020 Return of Cash Change              | \$ 58.91      |
| TOTAL OTHER ITEMS                       | \$ 58.91      |
| <b>20000 SUPPORT SERVICES</b>           |               |
| 25000 Central Services                  | \$ 121.59     |
| 25100 Fiscal Services                   | \$ 100.00     |
| 25191 Refund of Revenue                 | \$ 88,572.29  |
| 25196 Cash Change                       | \$ 47,504.03  |
| 25500 Textbooks for Rent or Resale      | \$ 136,297.91 |
| 25520 Textbooks, Workbooks, and Repairs | \$ 63,782.31  |
| 25560 Textbooks and Workbooks           | \$ 58.91      |
| TOTAL LOCAL SOURCES                     | \$ 63,782.31  |
| TOTAL OTHER ITEMS                       | \$ 58.91      |
| TOTAL SUPPORT SERVICES                  | \$ 136,297.91 |
| TOTAL SUPPORT SERVICES                  | \$ 136,297.91 |
| Total of Expenditure Accounts           | \$ 136,297.91 |
| Grand Total of Expenditure Accounts     | \$ 136,297.91 |

**1750 PLAYGROUND FUND**

**1000 REVENUE FROM LOCAL SOURCES**

1900 Other Revenue From Local Sources \$ 6.50  
 1920 Contributions and Donations from Private Sources  
 1990 Miscellaneous  
 1999 Other

TOTAL REVENUE FROM LOCAL SOURCES \$ 42.00

**5000 OTHER FINANCING SOURCES**

5300 Proceeds From The Disposal of Real or Personal Property  
 5320 Disposal of Personal Property

TOTAL OTHER FINANCING SOURCES \$ 5,285.00

**20000 SUPPORT SERVICES**

25000 Central Services

25100 Fiscal Services

25199 Other

TOTAL SUPPORT SERVICES \$ 35.50

TOTAL LOCAL SOURCES \$ 42.00

TOTAL OTHER FINANCING SOURCES

TOTAL SUPPORT SERVICES \$ 5,285.00

TOTAL OF EXPENDITURE ACCOUNTS

Grand Total of Expenditure Accounts \$ 35.50

**1850 EDUCATIONAL LICENSE PLATES**

**2000 REVENUE FROM INTERMEDIATE SOURCES**

2900 Revenue For/On Behalf of the School Corporation

2910 Educational License Plate Fees

TOTAL REVENUE FROM INTERMEDIATE SOURCES \$ 56.25

TOTAL INTERMEDIATE SOURCES \$ 56.25

**1922 SAFE SCHOOL HAVEN**

**3000 REVENUE FROM STATE SOURCES**

3200 Restricted Grants-In-Aid

3213 School SAFE Haven

TOTAL REVENUE FROM STATE SOURCES \$ 3,435.04

TOTAL STATE SOURCES \$ 3,435.04

**2023 DONATIONS, GIFTS, AND TRUSTS**

**1000 REVENUE FROM LOCAL SOURCES**

1900 Other Revenue From Local Sources

1920 Contributions and Donations from Private Sources

TOTAL REVENUE FROM LOCAL SOURCES \$ 238.00

TOTAL LOCAL SOURCES \$ 238.00

**2024 DONATIONS, GIFTS, AND TRUSTS**

**1000 REVENUE FROM LOCAL SOURCES**

1900 Other Revenue From Local Sources

1920 Contributions and Donations from Private Sources

TOTAL REVENUE FROM LOCAL SOURCES \$ 455.00

TOTAL LOCAL SOURCES \$ 455.00

\$ 831.51  
 \$ 831.51  
 \$ 831.51  
 \$ 831.51  
 \$ 831.51

22000 Support Services - Instruction  
 22100 Improvement of Instruction  
 22130 Instructional Staff Training  
 TOTAL SUPPORT SERVICES  
 TOTAL SUPPORT SERVICES  
 TOTAL SUPPORT SERVICES  
 Grand Total of Expenditure Accounts

**2912 MISCELLANEOUS PROGRAMS**

\$ 179.64  
 \$ 179.64  
 \$ 179.64  
 \$ 179.64  
 \$ 179.64

11000 Regular Programs  
 11100 Elementary  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 Grand Total of Expenditure Accounts

**10000 INSTRUCTION**

**2165 INSTRUCTIONAL SUPPORT FUND**

\$ 1,958.00  
 \$ 1,958.00  
 \$ 1,958.00  
 \$ 1,958.00  
 \$ 1,958.00

11000 Regular Programs  
 11100 Elementary  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 Grand Total of Expenditure Accounts

**10000 INSTRUCTION**

**2159 INSTRUCTIONAL SUPPORT FUND**

\$ 789.02  
 \$ 789.02  
 \$ 789.02  
 \$ 789.02  
 \$ 789.02

11000 Regular Programs  
 11100 Elementary  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 Grand Total of Expenditure Accounts

**10000 INSTRUCTION**

**2107 INSTRUCTIONAL SUPPORT FUND**

\$ 1,797.75  
 \$ 1,797.75  
 \$ 1,797.75  
 \$ 1,797.75  
 \$ 1,797.75

11000 Regular Programs  
 11300 High School  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 TOTAL INSTRUCTION  
 Grand Total of Expenditure Accounts

**10000 INSTRUCTION**

**2025 DONATIONS, GIFTS, AND TRUSTS**

|  |              |
|--|--------------|
| <b>2999 MISCELLANEOUS PROGRAMS</b>       |              |
| <b>6000 OTHER ITEMS</b>                  |              |
| 6400 Extraordinary Items                 | \$ 36,318.23 |
| 6410 Insurance (Claims for Losses)       | \$ 36,318.23 |
| TOTAL OTHER ITEMS                        | \$ 36,318.23 |
| TOTAL OTHER ITEMS                        | \$ 36,318.23 |
| <b>3013 INSTRUCTIONAL SUPPORT FUND</b>   |              |
| <b>10000 INSTRUCTION</b>                 |              |
| 12000 Special Programs                   | \$ 12,028.42 |
| 12100 Gifted and Talented                | \$ 12,028.42 |
| 12150 High Ability Student Programs      | \$ 12,028.42 |
| TOTAL INSTRUCTION                        | \$ 12,028.42 |
| TOTAL INSTRUCTION                        | \$ 12,028.42 |
| Grand Total of Expenditure Accounts      | \$ 12,028.42 |
| <b>3720 SCHOOL TECHNOLOGY FUND</b>       |              |
| <b>3000 REVENUE FROM STATE SOURCES</b>   |              |
| 3200 Restricted Grants-In-Aid            | \$ 4,350.00  |
| 3217 Technology Grants                   | \$ 4,350.00  |
| TOTAL REVENUE FROM STATE SOURCES         | \$ 4,350.00  |
| <b>20000 SUPPORT SERVICES</b>            |              |
| 25000 Central Services                   | \$ 6,825.00  |
| 25800 Administrative Technology Services | \$ 6,825.00  |
| 25860 Hardware Maintenance and Support   | \$ 6,825.00  |
| TOTAL SUPPORT SERVICES                   | \$ 6,825.00  |
| TOTAL STATE SOURCES                      | \$ 4,350.00  |
| TOTAL SUPPORT SERVICES                   | \$ 6,825.00  |
| Total of Expenditure Accounts            | \$ 6,825.00  |
| Grand Total of Expenditure Accounts      | \$ 6,825.00  |
| <b>3912 MISCELLANEOUS PROGRAMS</b>       |              |
| <b>10000 INSTRUCTION</b>                 |              |
| 12000 Special Programs                   | \$ 1,233.39  |
| 12100 Gifted and Talented                | \$ 1,233.39  |
| 12150 High Ability Student Programs      | \$ 1,233.39  |
| TOTAL INSTRUCTION                        | \$ 1,233.39  |
| TOTAL INSTRUCTION                        | \$ 1,233.39  |
| Total of Expenditure Accounts            | \$ 1,233.39  |
| Grand Total of Expenditure Accounts      | \$ 1,233.39  |
| <b>3954 MISCELLANEOUS PROGRAMS</b>       |              |
| <b>3000 REVENUE FROM STATE SOURCES</b>   |              |
| 3200 Restricted Grants-In-Aid            | \$ 33,157.46 |
| 3217 Technology Grants                   | \$ 33,157.46 |
| TOTAL REVENUE FROM STATE SOURCES         | \$ 33,157.46 |

| <b>20000 SUPPORT SERVICES</b>   |              |
|---|--------------|
| 22000 Support Services - Instruction  |              |
| 22100 Improvement of Instruction  |              |
| <b>20000 SUPPORT SERVICES</b>   |              |
| TOTAL INSTRUCTION   | \$ 30,553.30 |
| 1100 Elementary   | \$ 30,553.30 |
| 1000 Regular Programs   |              |
| <b>10000 INSTRUCTION</b>  |              |
| <b>4113 PL 107-110 ECIA TITLE I</b>   |              |
| Grand Total of Expenditure Accounts   | \$ 23,514.13 |
| Total of Expenditure Accounts   | \$ 23,514.13 |
| TOTAL SUPPORT SERVICES  | \$ 7,521.18  |
| TOTAL INSTRUCTION   | \$ 15,992.95 |
| TOTAL FEDERAL SOURCES   | \$ 33,499.65 |
| TOTAL SUPPORT SERVICES  | \$ 7,521.18  |
| 22130 Instructional Staff Training  | \$ 7,521.18  |
| 22100 Improvement of Instruction  |              |
| 22000 Support Services - Instruction  |              |
| <b>20000 SUPPORT SERVICES</b>   |              |
| TOTAL INSTRUCTION   | \$ 15,992.95 |
| 1100 Elementary   | \$ 15,992.95 |
| 1000 Regular Programs   |              |
| <b>10000 INSTRUCTION</b>  |              |
| Grand Total of Receipt Accounts   | \$ 33,499.65 |
| Total of Receipt Accounts   | \$ 33,499.65 |
| TOTAL REVENUE FROM FEDERAL SOURCES  | \$ 33,499.65 |
| 4514 Title I  | \$ 33,499.65 |
| 4510 Public Law 97-35 IASA  |              |
| 4500 Restricted Grants-In-Aid From the Federal Government Through the State |              |
| <b>4000 REVENUE FROM FEDERAL SOURCES</b>                                    |              |
| <b>4112 PL 107-110 ECIA TITLE I</b>   |              |
| Grand Total of Expenditure Accounts   | \$ 13,167.33 |
| Total of Expenditure Accounts   | \$ 13,167.33 |
| TOTAL SUPPORT SERVICES  | \$ 13,167.33 |
| TOTAL STATE SOURCES   | \$ 33,157.46 |
| TOTAL SUPPORT SERVICES  | \$ 13,167.33 |
| 25860 Hardware Maintenance and Support                                      | \$ 12,904.00 |
| 25800 Administrative Technology Services                                    |              |
| 25000 Central Services  |              |
| 22130 Instructional Staff Training  | \$ 263.33    |
| 22100 Improvement of Instruction  |              |
| 22000 Support Services - Instruction  |              |
| <b>20000 SUPPORT SERVICES</b>   |              |



\$ 68,638.69  
 \$ 68,638.69  
 \$ 68,638.69  
 \$ 68,638.69

4200 Unrestricted Grants-In-Aid  
 4220 Special Education  
 4223 Public Law 101-476 IDEA  
 TOTAL REVENUE FROM FEDERAL SOURCES  
 Total of Receipt Accounts  
 Grand Total of Receipt Accounts

**4000 REVENUE FROM FEDERAL SOURCES**

**5223 PL 101-476 IDEA**

\$ 24,174.86  
 \$ 24,174.86  
 \$ 22,899.98  
 \$ 1,274.88  
 \$ 90,519.54  
 \$ 22,899.98  
 \$ 22,836.03  
 \$ 63.95

21000 Support Services - Students  
 21500 Speech Pathology and Audiology Services  
 21520 Speech Pathology Services  
 21800 Special Education Administration  
 21810 Service Area Direction - Special Ed. Admin.  
 TOTAL SUPPORT SERVICES  
 TOTAL FEDERAL SOURCES  
 TOTAL INSTRUCTION  
 TOTAL SUPPORT SERVICES  
 Total of Expenditure Accounts  
 Grand Total of Expenditure Accounts

**20000 SUPPORT SERVICES**

\$ 1,192.38  
 \$ 82.50

12000 Special Programs  
 12200 Mental Disabilities  
 12220 Moderate Mental Disabilities  
 12600 Learning Disability  
 12610 Learning Disability  
 TOTAL INSTRUCTION

**10000 INSTRUCTION**

\$ 90,519.54  
 \$ 90,519.54  
 \$ 90,519.54  
 \$ 90,519.54

4200 Unrestricted Grants-In-Aid  
 4220 Special Education  
 4223 Public Law 101-476 IDEA  
 TOTAL REVENUE FROM FEDERAL SOURCES  
 Total of Receipt Accounts  
 Grand Total of Receipt Accounts

**4000 REVENUE FROM FEDERAL SOURCES**

**5222 PL 101-476 IDEA**

\$ 35,778.52  
 \$ 35,778.52  
 \$ 5,225.22  
 \$ 30,553.30  
 \$ 5,225.22  
 \$ 5,225.22

22130 Instructional Staff Training  
 TOTAL SUPPORT SERVICES  
 TOTAL INSTRUCTION  
 TOTAL SUPPORT SERVICES  
 Total of Expenditure Accounts  
 Grand Total of Expenditure Accounts

**10000 INSTRUCTION**

|                                    |                     |
|------------------------------------|---------------------|
| 12000 Special Programs             | \$ 1,357,40         |
| 12200 Mental Disabilities          |                     |
| 12220 Moderate Mental Disabilities |                     |
| 12300 Physical Impairment          |                     |
| 12340 Hearing Impairment           |                     |
| 12600 Learning Disability          | \$ 157,39           |
| 12610 Learning Disability          |                     |
| 12800 Special Education Preschool  | \$ 61,533.78        |
| 12810 Special Education Preschool  | \$ 302.86           |
| 12900 Other Special Programs       | \$ 2,633.66         |
| <b>TOTAL INSTRUCTION</b>           | <b>\$ 65,985.09</b> |

**20000 SUPPORT SERVICES**

|   |                      |
|---|----------------------|
| 21000 Support Services - Students                 |                      |
| 21400 Psychological Services                      |                      |
| 21430 Psychological Counseling                    |                      |
| 21500 Speech Pathology and Audiology Services     | \$ 1,088.92          |
| 21520 Speech Pathology Services                   |                      |
| 21600 Occupational Therapy - Related Services     | \$ 309.80            |
| 21620 Occupational Therapy Services               |                      |
| 21800 Special Education Administration            | \$ 2,498.67          |
| 21810 Service Area Direction - Special Ed. Admin. |                      |
| 21890 Other Special Education Administration      |                      |
| <b>TOTAL SUPPORT SERVICES</b>                     | <b>\$ 49,768.78</b>  |
| <b>TOTAL FEDERAL SOURCES</b>                      | <b>\$ 68,638.69</b>  |
| <b>TOTAL INSTRUCTION</b>                          | <b>\$ 65,985.09</b>  |
| <b>TOTAL SUPPORT SERVICES</b>                     | <b>\$ 49,768.78</b>  |
| <b>Grand Total of Expenditure Accounts</b>        | <b>\$ 115,753.87</b> |

**5253 PL 105-17 IDEA PART B**

**4000 REVENUE FROM FEDERAL SOURCES**

|   |                  |
|---|------------------|
| 4200 Unrestricted Grants-In-Aid           |                  |
| 4220 Special Education                    |                  |
| 4223 Public Law 101-476 IDEA              | \$ 575.56        |
| <b>TOTAL REVENUE FROM FEDERAL SOURCES</b> | <b>\$ 575.56</b> |
| <b>Total of Receipt Accounts</b>          | <b>\$ 575.56</b> |
| <b>Grand Total of Receipt Accounts</b>    | <b>\$ 575.56</b> |

**10000 INSTRUCTION**

|                                    |                    |
|------------------------------------|--------------------|
| 12000 Special Programs             |                    |
| 12200 Mental Disabilities          |                    |
| 12220 Moderate Mental Disabilities |                    |
| 12600 Learning Disability          | \$ 766.42          |
| 12610 Learning Disability          |                    |
| 12800 Special Education Preschool  | \$ 281.55          |
| 12810 Special Education Preschool  | \$ 286.62          |
| 12900 Other Special Programs       | \$ 40.37           |
| <b>TOTAL INSTRUCTION</b>           | <b>\$ 1,374.96</b> |

| <b>20000 SUPPORT SERVICES</b>   |             |
|---|-------------|
| 21000 Support Services - Students   | \$ 493.95   |
| 21800 Special Education Administration                                      | \$ 493.95   |
| 21810 Service Area Direction - Special Ed. Admin.                           | \$ 575.56   |
| TOTAL FEDERAL SOURCES   | \$ 1,374.96 |
| TOTAL INSTRUCTION   | \$ 493.95   |
| TOTAL SUPPORT SERVICES  | \$ 1,868.91 |
| Total of Expenditure Accounts   | \$ 1,868.91 |
| Grand Total of Expenditure Accounts   | \$ 1,868.91 |
| <b>5413 PL 99-457 PRESCHOOL HANDICAP</b>                                    |             |
| 12000 Special Programs  | \$ 1,334.61 |
| 12800 Special Education Preschool   | \$ 1,334.61 |
| 12810 Special Education Preschool   | \$ 1,334.61 |
| TOTAL INSTRUCTION   | \$ 1,334.61 |
| TOTAL FEDERAL SOURCES   | \$ 1,334.61 |
| TOTAL INSTRUCTION   | \$ 1,334.61 |
| Total of Expenditure Accounts   | \$ 1,334.61 |
| Grand Total of Expenditure Accounts   | \$ 1,334.61 |
| <b>4000 REVENUE FROM FEDERAL SOURCES</b>                                    |             |
| 4500 Restricted Grants-In-Aid From the Federal Government Through the State | \$ 9,977.32 |
| 4570 Class Size Reduction PL 105-277  | \$ 9,977.32 |
| TOTAL REVENUE FROM FEDERAL SOURCES  | \$ 9,977.32 |
| Total of Receipt Accounts   | \$ 9,977.32 |
| Grand Total of Receipt Accounts   | \$ 9,977.32 |
| <b>10000 INSTRUCTION</b>  |             |
| 11000 Regular Programs  | \$ 6,658.30 |
| 11100 Elementary  | \$ 6,658.30 |
| TOTAL INSTRUCTION   | \$ 9,977.32 |
| TOTAL FEDERAL SOURCES   | \$ 9,977.32 |
| TOTAL INSTRUCTION   | \$ 6,658.30 |
| Total of Expenditure Accounts   | \$ 6,658.30 |
| Grand Total of Expenditure Accounts   | \$ 6,658.30 |

|  |                                     |                 |
|--|-------------------------------------|-----------------|
|  | Grand Total Receipt Accounts        | \$ 5,442,540.84 |
|  | Grand Total Receipt Exceptions      | \$ 45,000.00    |
|  | Grand Total Expenditure Accounts    | \$ 5,651,999.55 |
|  | Grand Total Expenditure Exceptions  | \$ 45,000.00    |
|  | Grand Total of Expenditure Accounts | \$ 9,856.56     |
|  | Grand Total of Expenditure Accounts | \$ 9,856.56     |
|  | 1100 Regular Programs               | \$ 9,856.56     |
|  | 11100 Elementary                    | \$ 9,856.56     |
|  | TOTAL INSTRUCTION                   | \$ 9,856.56     |
|  | TOTAL INSTRUCTION                   | \$ 9,856.56     |
|  | TOTAL INSTRUCTION                   | \$ 9,856.56     |
|  | Total of Expenditure Accounts       | \$ 9,856.56     |
|  | Grand Total of Expenditure Accounts | \$ 9,856.56     |
|  | Grand Total Receipt Accounts        | \$ 5,442,540.84 |
|  | Grand Total Receipt Exceptions      | \$ 45,000.00    |
|  | Grand Total Expenditure Accounts    | \$ 5,651,999.55 |
|  | Grand Total Expenditure Exceptions  | \$ 45,000.00    |

**6843 IMPROVING TEACHER QUALITY NCLB, TITLE II, PART A**



**CALENDAR FINANCIAL REPORT**  
Expenditures By Objects  
Jul 1, 2013 to Dec 31, 2013

| <b>General Fund</b>   |        |                        |        |                |       |                   |        |                    |       |                    |       |                |       |               |       |
|-----------------------|--------|------------------------|--------|----------------|-------|-------------------|--------|--------------------|-------|--------------------|-------|----------------|-------|---------------|-------|
| Certified Salaries    | Pct    | Non Certified Salaries | Pct    | Other Salaries | Pct   | Employee Benefits | Pct    | Purchased Services | Pct   | Supplies Materials | Pct   | Capital Outlay | Pct   | Other Objects | Pct   |
| \$1,972,190.84        | 53.27% | \$535,927.55           | 14.48% | \$48,637.50    | 1.31% | \$748,392.93      | 20.22% | \$215,511.34       | 5.82% | \$127,507.50       | 3.44% | \$6,375.74     | 0.17% | \$47,539.31   | 1.28% |
| <b>Total</b>          |        |                        |        |                |       |                   |        |                    |       |                    |       |                |       |               |       |
| <b>\$3,702,082.71</b> |        |                        |        |                |       |                   |        |                    |       |                    |       |                |       |               |       |

| <b>Debt Fund</b>    |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |
|---------------------|-------|------------------------|-------|----------------|-------|-------------------|-------|--------------------|-------|--------------------|-------|----------------|-------|---------------|---------|
| Certified Salaries  | Pct   | Non Certified Salaries | Pct   | Other Salaries | Pct   | Employee Benefits | Pct   | Purchased Services | Pct   | Supplies Materials | Pct   | Capital Outlay | Pct   | Other Objects | Pct     |
| \$0.00              | 0.00% | \$0.00                 | 0.00% | \$0.00         | 0.00% | \$0.00            | 0.00% | \$0.00             | 0.00% | \$0.00             | 0.00% | \$0.00         | 0.00% | \$382,154.48  | 100.00% |
| <b>Total</b>        |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |
| <b>\$382,154.48</b> |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |

| <b>Capital/Cum Fund</b> |       |                        |       |                |       |                   |       |                    |       |                    |        |                |        |               |        |
|-------------------------|-------|------------------------|-------|----------------|-------|-------------------|-------|--------------------|-------|--------------------|--------|----------------|--------|---------------|--------|
| Certified Salaries      | Pct   | Non Certified Salaries | Pct   | Other Salaries | Pct   | Employee Benefits | Pct   | Purchased Services | Pct   | Supplies Materials | Pct    | Capital Outlay | Pct    | Other Objects | Pct    |
| \$25,512.52             | 6.51% | \$0.00                 | 0.00% | \$0.00         | 0.00% | \$11,749.85       | 3.00% | \$19,830.29        | 5.06% | \$76,053.19        | 19.42% | \$101,859.35   | 26.00% | \$156,701.56  | 40.00% |
| <b>Total</b>            |       |                        |       |                |       |                   |       |                    |       |                    |        |                |        |               |        |
| <b>\$391,706.76</b>     |       |                        |       |                |       |                   |       |                    |       |                    |        |                |        |               |        |

| <b>Trans Fund</b>   |       |                        |        |                |       |                   |        |                    |       |                    |        |                |        |               |       |
|---------------------|-------|------------------------|--------|----------------|-------|-------------------|--------|--------------------|-------|--------------------|--------|----------------|--------|---------------|-------|
| Certified Salaries  | Pct   | Non Certified Salaries | Pct    | Other Salaries | Pct   | Employee Benefits | Pct    | Purchased Services | Pct   | Supplies Materials | Pct    | Capital Outlay | Pct    | Other Objects | Pct   |
| \$0.00              | 0.00% | \$128,834.12           | 37.04% | \$5,879.09     | 1.69% | \$51,708.92       | 14.87% | \$13,075.60        | 3.76% | \$35,017.53        | 10.07% | \$105,053.00   | 30.20% | \$8,288.33    | 2.38% |
| <b>Total</b>        |       |                        |        |                |       |                   |        |                    |       |                    |        |                |        |               |       |
| <b>\$347,856.59</b> |       |                        |        |                |       |                   |        |                    |       |                    |        |                |        |               |       |

| <b>Retire/Sev Fund</b> |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |
|------------------------|-------|------------------------|-------|----------------|-------|-------------------|-------|--------------------|-------|--------------------|-------|----------------|-------|---------------|---------|
| Certified Salaries     | Pct   | Non Certified Salaries | Pct   | Other Salaries | Pct   | Employee Benefits | Pct   | Purchased Services | Pct   | Supplies Materials | Pct   | Capital Outlay | Pct   | Other Objects | Pct     |
| \$0.00                 | 0.00% | \$0.00                 | 0.00% | \$0.00         | 0.00% | \$0.00            | 0.00% | \$0.00             | 0.00% | \$0.00             | 0.00% | \$0.00         | 0.00% | \$132,004.00  | 100.00% |
| <b>Total</b>           |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |
| <b>\$132,004.00</b>    |       |                        |       |                |       |                   |       |                    |       |                    |       |                |       |               |         |

| <b>State Fund</b>  |        |                        |       |                |       |                   |       |                    |        |                    |       |                |        |               |       |
|--------------------|--------|------------------------|-------|----------------|-------|-------------------|-------|--------------------|--------|--------------------|-------|----------------|--------|---------------|-------|
| Certified Salaries | Pct    | Non Certified Salaries | Pct   | Other Salaries | Pct   | Employee Benefits | Pct   | Purchased Services | Pct    | Supplies Materials | Pct   | Capital Outlay | Pct    | Other Objects | Pct   |
| \$11,431.09        | 34.37% | \$0.00                 | 0.00% | \$377.33       | 1.13% | \$855.71          | 2.57% | (\$100.00)         | -0.30% | \$1,259.01         | 3.79% | \$19,431.00    | 58.43% | \$0.00        | 0.00% |
| <b>Total</b>       |        |                        |       |                |       |                   |       |                    |        |                    |       |                |        |               |       |
| <b>\$33,254.14</b> |        |                        |       |                |       |                   |       |                    |        |                    |       |                |        |               |       |

**CALENDAR FINANCIAL REPORT**  
Expenditures By Objects  
Jul 1, 2013 to Dec 31, 2013

| <b>Fed Fund</b>    |        |                        |       |                |       |                   |        |                    |       |                    |       |                |       |               |       |                     |  |  |
|--------------------|--------|------------------------|-------|----------------|-------|-------------------|--------|--------------------|-------|--------------------|-------|----------------|-------|---------------|-------|---------------------|--|--|
| Certified Salaries | Pct    | Non Certified Salaries | Pct   | Other Salaries | Pct   | Employee Benefits | Pct    | Purchased Services | Pct   | Supplies Materials | Pct   | Capital Outlay | Pct   | Other Objects | Pct   |                     |  |  |
| \$151,075.06       | 69.00% | \$18,681.14            | 8.53% | \$2,752.50     | 1.26% | \$40,513.44       | 18.50% | \$2,198.96         | 1.00% | \$3,718.66         | 1.70% | \$0.00         | 0.00% | \$0.00        | 0.00% |                     |  |  |
| <b>Total</b>       |        |                        |       |                |       |                   |        |                    |       |                    |       |                |       |               |       | <b>\$218,939.76</b> |  |  |

| <b>Other Fund</b>  |       |                        |        |                |       |                   |        |                    |       |                    |        |                |        |               |       |                     |  |  |
|--------------------|-------|------------------------|--------|----------------|-------|-------------------|--------|--------------------|-------|--------------------|--------|----------------|--------|---------------|-------|---------------------|--|--|
| Certified Salaries | Pct   | Non Certified Salaries | Pct    | Other Salaries | Pct   | Employee Benefits | Pct    | Purchased Services | Pct   | Supplies Materials | Pct    | Capital Outlay | Pct    | Other Objects | Pct   |                     |  |  |
| \$0.00             | 0.00% | \$88,325.31            | 19.89% | \$8,935.04     | 2.01% | \$44,742.44       | 10.08% | \$3,123.37         | 0.70% | \$243,469.81       | 54.84% | \$54,257.10    | 12.22% | \$1,148.04    | 0.26% |                     |  |  |
| <b>Total</b>       |       |                        |        |                |       |                   |        |                    |       |                    |        |                |        |               |       | <b>\$444,001.11</b> |  |  |

| <b>Totals Fund</b> |        |                        |        |                |       |                   |        |                    |       |                    |       |                |       |               |        |                       |  |  |
|--------------------|--------|------------------------|--------|----------------|-------|-------------------|--------|--------------------|-------|--------------------|-------|----------------|-------|---------------|--------|-----------------------|--|--|
| Certified Salaries | Pct    | Non Certified Salaries | Pct    | Other Salaries | Pct   | Employee Benefits | Pct    | Purchased Services | Pct   | Supplies Materials | Pct   | Capital Outlay | Pct   | Other Objects | Pct    |                       |  |  |
| \$2,160,209.51     | 38.22% | \$771,768.12           | 13.65% | \$66,581.46    | 1.18% | \$897,963.29      | 15.89% | \$253,639.56       | 4.49% | \$487,025.70       | 8.62% | \$286,976.19   | 5.08% | \$727,835.72  | 12.88% |                       |  |  |
| <b>Total</b>       |        |                        |        |                |       |                   |        |                    |       |                    |       |                |       |               |        | <b>\$5,651,999.55</b> |  |  |